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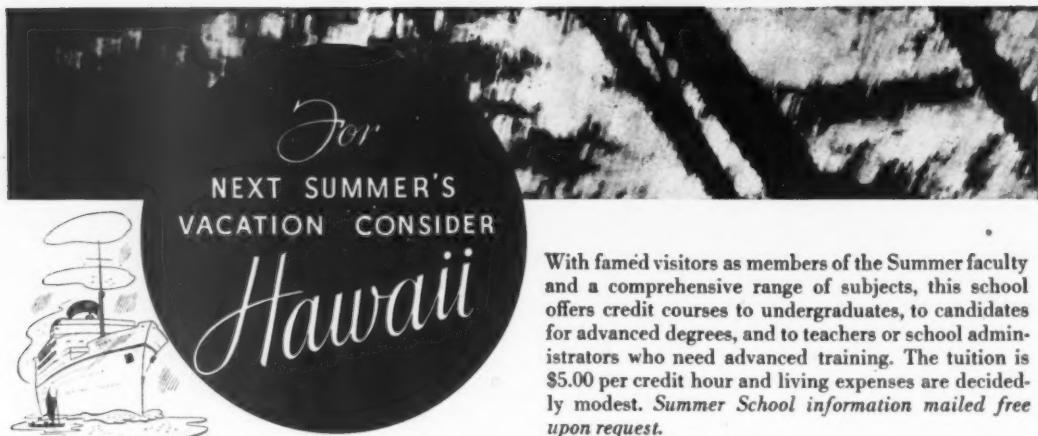
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Southern Pacific

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TRAVEL SECTION

A Picnic in England Beside Tennyson's Brook

EMMA MELLOU CAMPBELL, *La Jolla, San Diego County*

If you were to spread your picnic lunch under a great oak tree, in a green field, beside a brook, what brook in all the world would you choose? Would it not be Tennyson's brook that sings at the foot of the orchard at Somersby, England, Tennyson's boyhood home? You would stand on the bridge, listening to the haunting song:

*"I chatter, chatter as I flow
To join the brimming river,
For men may come and men may go
But I go on forever."*

On the wold, or upland, you would find the rectory in which Alfred Tennyson was born August 5, 1809. It is a large, rambling house with Gothic windows of stained glass, almost overgrown with ivy and woodbine. It is surrounded by an orchard, and a garden sweet with roses, lilies and larkspur. You are sure that it was from this stone garden wall that Alfred Tennyson plucked a flower, and holding it in his hand, said:

*"Flower in the crannied wall,
I pluck you out of the crannies,
I hold you, root and all, in my hand,
Little flower—but if I could understand
What you are, root and all, and all in all,
I should know what God and man is."*

Here among the low, gray hills of Lincolnshire, Alfred Tennyson grew up in a family of 12 children. There were two brothers and a sister older than Alfred; he was the fourth child.

His father, the Reverend George C. Tennyson, was rector for many years of the little church of Somersby. He lies buried in the churchyard there. He was a tall, strong man, a scholar and a gentleman, but disappointed with his lot in life, and given to moods of despondency. He sent his sons to grammar school nearby at Louth, and then prepared them for Cambridge University, himself.

There were three poets among the Reverend George Tennyson's sons: Frederick, Charles and

Alfred. When he was a little child, Alfred used to clap his hands and shout, "I hear a voice that's speaking in the wind." When he was eight he covered his slate with verses about flowers, and at 12 he wrote an epic in imitation of Scott, but Byron was his ideal poet.

The day news came to Somersby of the death of Byron, Alfred Tennyson, then 14, went away, alone, into the woods to mourn the death of his poet and to carve on the sandstone "Byron is dead."

Tennyson's mother was noted for her beauty. She directed her large household with gentle dignity and shared the games of her children when they played at being knights and ladies, or acted out an old English play. The story goes that Alfred used to sit by the great stone chimney with the baby on his knee and the little children close beside him while he told them the stories of the Knights of King Arthur's Round Table that he afterward developed into "The Idylls of the King." Alfred was always devoted to his lovely mother. At the death of his father, Alfred left Cambridge without taking his degree that he might care for his mother and the younger children.

When his brother, Frederick, was 18, and Alfred was 17, they published a thin volume of "Poems by Two Brothers." The next year, 1828, when Alfred went with his brother Charles to Cambridge University, he had grown into a finely developed youth of powerful frame and six feet in height. He attracted attention wherever he went. When he first entered the hall at Trinity College the master said, "That man must be a poet."

YEARS later Carlyle described Tennyson as "One of the finest-looking men in the world. A great shock of rough dusky-dark hair; bright, laughing, hazel eyes, massive aquiline face, most massive yet most delicate; of sallow-brown complexion almost Indian-looking, clothes cynically loose, free and easy."

His portrait on the wall at Trinity College is

that of a very handsome, distinguished-looking man. He was recognized as a leader among the "Apostles," a group of young men who formed a club to discuss politics, religion, philosophy and literature. When at 20, Alfred Tennyson took the Chancellor's medal for poetry, and at 21 published "Poems Chiefly Lyrical," his friends and admirers predicted for him a brilliant future.

He was shy and aloof, opening his heart to only a select few. His dearest friend and companion was Arthur Hallam, a son of the historian. At Trinity College you may walk down the long avenue of elms under which Alfred Tennyson and Arthur Hallam walked and talked as college boys.

When Alfred Tennyson was recalled to Somerby by the failing health and death of his father in 1831, Arthur Hallam visited him there. Many a long walk and long talk they had over the hills and through the woods of that remote country district. There Arthur Hallam fell in love with Alfred's sweet sister, Emily Tennyson. The friends were happy in the thought that they were to become brothers.

But the next year when Arthur Hallam was on a tour of the Continent, he was taken ill and died at Vienna. All the Tennysons mourned him as if he had been one of the family; Emily and Alfred were prostrated by grief. To ease his heart Alfred set himself resolutely to study and to write. Tramping along a blossoming lane one morning at 5 o'clock, thinking of Arthur, he composed this exquisite lyric:

*"Break, break, break,
On thy cold, gray stones, O Sea!
And I would that my tongue could utter
The thoughts that arise in me."*

*"And the stately ships go on
To their haven under the hill,
But O, for the touch of a vanished hand
And the sound of a voice that is still."*

Those were the years that tried Alfred Tennyson's courage. Although there was a new rector in the church, the Tennyson family lived on at the rectory, but they were in straightened circumstances. Alfred, who had taken upon his broad shoulders the burden of caring for his mother and the younger children, was trying to earn his living by writing poetry and was receiving scant recognition.

In 1836 his brother, Charles, married Louisa

Sellwood, and Alfred fell in love with the bridesmaid, her sister, Emily Sellwood.

*"And all at once a pleasant truth I learned,
For while the tender service made thee meek,
I loved thee for the tear thou couldst not
hide,
And prest thy hand and knew the press
returned."*

But marriage was out of the question; Emily's family would not hear to an engagement, even. It was not until 14 years later, 1850, that they were married. "The peace of God came into my life before the altar when I wedded her," Tennyson said long afterwards.

That same year, 1850, Tennyson published "In Memoriam," his tribute to Arthur Hallam. It brought him fame, but he had worked on it for 17 years. You must admire the faithful, enduring devotion of this noble man for his mother, his sweetheart, his friend.

THE year 1850 was the great year in Tennyson's life. He was married in June; in November he was made Poet Laureate. He lived after that in the South of England and on the Isle of Wight. Queen Victoria conferred a peerage upon him, making him Alfred, Lord Tennyson. He was buried in the Poet's Corner of Westminster Abbey when he died in 1892. But it is of his boyhood and the influences that shaped his life that you find the records at Somersby.

His father's humble little church is honored by a bronze bust of the magnificent head of Alfred Tennyson and by a tablet set in the wall beside the family pew. Truly poetic genius is not dependent upon a kindly tending for its flowering. Here amid privation and struggle, among the farmers and the shepherds, Alfred Tennyson found poetry in

*"Long fields of barley and of rye
That clothe the wold and meet the sky."*

He trained himself to express what he saw and felt in verses whose close observation and exquisite phrasing are not surpassed in English poetry. Many of his poems describe, ex-

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actly, the country round about Somersby. In "The May Queen" Tennyson wrote of the spring he knew so well.

*"O sweet is the violet that comes beneath the skies
And sweeter is the young lamb's voice to me
that cannot rise
And sweet is all the land about and all the
flowers."*

Adjoining the rectory is an old farmhouse that the residents call the Moated Grange. Although Tennyson said in his memoirs that the moated grange is only an imaginary house in a fen it is very easy to attach the lines of "Mariana" to the Somersby Grange.

*"Upon the middle of the night
Waking, she heard the night-fowl crow;
The cock sung out an hour 'ere light
From the dark fen the oxen's low
Came to her."*

Behind the church there is a cottage where an old woman in a snow-white cap will sell you post-cards that are arranged on her well-scoured kitchen table. As you wait at the door you can hear the hens cackling in their yard at the foot of the garden where gilly flowers and marigolds border the vegetable beds.

SO remote, so humble is Somersby that you will find it with difficulty; but there is a garage in Cambridge that can furnish you a car and a driver who knows the way for he "got his wife up in Lincolnshire." He will drive you the hundred miles from Cambridge to Somerby for a shilling a mile, if you would like to picnic by the brook and pay your respects to a famous poet and a noble man.

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An Orient Holiday

HENRY MIELE, *Los Angeles*

THE gaiety and verve of Paris in a medley of Oriental color was our impression of Shanghai at night, as the farewell parties were given and the last good-byes said. Considerably past midnight, our stately ship left the muddy Whangpoo and headed for the open sea on its 800 mile voyage to Hong Kong. In all the dark immensity of night, there was only our ship, the murmuring sea and the star-lit sky—lonely watches of the night.

An aggressive rain greeted our late evening arrival two days later at Kowloon on the mainland of China, the peninsula opposite Hong Kong Island. Most picturesque were the rain-coats worn by the coolies at the pier. They were of straw, woven in two circular garments, one a short skirt, the other, a cape that, jutting from the shoulders, were strangely reminiscent of the Paris fashions of recent months. These straw raincoats are a rich red-brown, streaked with darker colors as the rain soaks into them. One dock-worker, owning a cape but lacking a skirt, tucked a straw mat under his belt behind. As he bent forward, sweeping the dock with his straw broom, the mat stuck out like a turtle's shell, and presumably kept him dry.

The hoods of the rickshaws were raised, and waterproof aprons were let down in front. Some aprons covered the passenger entirely so he could only see through the cracks at the sides; others were dropped to the level of the chin, leaving two eyes, sometimes bespectacled, peering owlishly from the shadows. Like flowers opening after the drought umbrellas spread their rounds of orange, yellow or patterned green. Men and women, soberly dressed, and children in the juvenile gaiety of violet, red or fuschia robes bobbed up and down the streets beneath these glowing shelters. Basket carriers and wheelbarrow men found a substitute for parasols or straw raincoats in broad-brimmed hats, roughly woven like baskets and balanced on top of their sunny weather head-gear. Many looked like elevated haystacks with their straw hats, capes and skirts.

Kowloon and the Island of Hong Kong were ceded to the British crown in 1861 and in 1898 England secured a 99 year lease to the adjacent area of 400 square

miles known as the New Territories. All are now ruled as the Crown Colony of Hong Kong. Its total population is estimated at about 850,000 including some 28,000 non-Chinese. The Star Ferry service operates every ten minutes conveying passengers from Kowloon across the harbor to Hong Kong.

The inclement weather encouraged our group to remain at Kowloon that evening and shop for carved chests in the stores adjacent to the dock. Assorted sizes of magnificently carved chests were purchased ranging from 75 cents to \$15, which at home would sell for several times as much.

The visitor spending some days here will find the 60 mile drive on the Kowloon peninsula well worthwhile. This trip takes one along the coast and inland to many fascinating Chinese villages and vies with the Hong Kong Island drive in beauty and interest.

HONG KONG, "Port of Fragrance," is one of the world's great meeting places and worthy of the great nation which sentinels the China Sea from its vidette-post on Victoria Peak. It is an island-mountain, 30 square miles



A busy street scene in Hong Kong. One of the world's great meeting-places, set on an island-mountain

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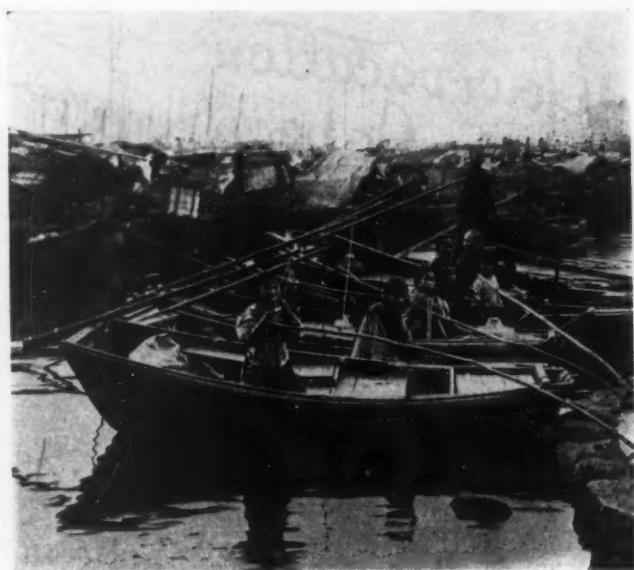
A cable tramway, a very interesting piece of engineering, leads to the Peak which overlooks one of the most magnificent harbors of the world. It affords a panorama that you may see with closed eyes twenty years afterwards—a vast harbor ten square miles, wide and deep, dotted with steamers, with the mainland of China and the roof tops of the city at your feet.

Repulse Bay on the opposite side of the Island is a beauty spot which should not be overlooked. Its crescent beach is reminiscent of Waikiki and the tropical beaches of the South Seas where the water is never too cold or tepid for enjoyable bathing. The highly terraced highlands of Hong Kong with gardens and beautiful homes will ever remain a pleasant memory, affording a fairyland aspect by day but spectacularly so at night when myriad lights twinkle by thousands along the hillsides.

Canton, that strange and terrible town of two million souls, lies 111 miles west of Hong Kong by rail or 78 miles by steamer up the Pearl River. More than 100,000 of its population are "tanmin" or boat dwellers who are born, live and die on house boats which are so numerous that they fairly choke the rivers and canals of the city. This phase of life offers an interesting pageant of domestic and commercial activity.

The Portuguese first came to Canton in 1511 but the foreign trade of the city far antedates their visit. Evidence of this is found in the tall minaret known as the Plain Pagoda, which is a Moslem Mosque built by Arabian voyagers more than a thousand years ago. The Arabian trade has vanished but the Moslem religion remains.

THE city is intersected by a myriad of twisting narrow passageways scarcely six feet wide decked with gay banners and gargoyle-like signs. Tiny shops are passed where are displayed in full view the arts and crafts for which Canton is famous the world over. Houses with projecting eaves and balconies crowd in on both sides of the street, shutting out the sky. Sunless and dim, these alleys have an unearthly appearance which is accentuated by the shops



Family life in Sampans on the Pearl River

with brilliantly gilded fronts of red paint and lacquer fantastically carved.

Swarms of people clad in dark colors or naked except for a loin-cloth rush through these crowded trenches of streets. Coolies carrying endless baskets of fish, sugar-cane, stoves and rice, jostle past food shops displaying hideous crushed fowl, dried fish and loathesome looking food of every description. The acrid stench of the street is indescribable, and more terrible than all is the memory of the cruelty of existence of the shallow, ghastly inhabitants in the filth and tumble-down houses along the subterranean streets of this diseased city.

Among the several hundred temples the fantastic column of the Flowery Pagoda and the Five Story Pagoda claim attention. Among the strange sights seen during our stay were the Calamity Bell which never sounds except to herald calamity to the city, and the Temple of the Five Hundred Genii, a dimly lighted building with five hundred statues among which we discerned the figure of Marco Polo, who is still reverenced as a god in China. The "City of the Dead" consisted of a long low building with many rooms wherein were placed coffins before altars containing articles of food, the chambers varying in size and appointment depending upon the wealth of the patron. This "hotel" of the dead permits the veneration of departed ones. A fixed monthly charge is made for maintenance.

Yet in spite of the strange scenes of evolving



"This is a picture," says D. F. Robertson, the gentleman with the sign, "of the largest individual party ever to sail to the Orient and around the world from the port of San Francisco." He ought to know for he has been making around-the-world trips for 40 years. His headquarters have been at 408 South Spring Street, Los Angeles, since 1904. Several California teachers are included in the group.

humanity, Canton has many beautiful buildings and memorials such as the large Memorial Hall dedicated to Sun Yat-sen, the immense octagonal building with curving roofs of purple tile suggestive of the Temple of Heaven at Peiping. Nearby is the Sun Yat-sen obelisk. Both structures were erected with funds subscribed by Chinese all over the world in memory of the Father of the Chinese Revolution. Another unique edifice is the massive memorial built to commemorate the heroism of the 72 revolutionists who died for the cause of liberty.

The Pearl River presents a unique and wonderful panorama of river life as it was in primitive days. In sampans, small as they may be, live whole families with their pets, fowl and other equipment of a home. The boat is propelled by a long oar and the woman is apparently the gondolier, cook, washwoman, housewife and general utility "man." Dressed in loose trousers and a dark jacket, she earns a living for the whole family carrying passengers or freight and possibly taking boarders at night.

The many temples and monuments of Canton may pass into forgetfulness; but the sampans on the river and the curious life of the ancient city will leave an impression that years cannot efface.

Three Summer World Tours

Argosy Voyages in Seven Seas

WITH its spur of new interests, around-the-world summer travel is experiencing a marked increase, according to George Latham of the NYK Los Angeles office. Three contingents of club and university people are scheduled to leave Los Angeles June 22 for 26,000 miles of glorious adventure around the world, under the auspices of Henry Miele Travel Service.

Headed by Mr. and Mrs. May E. Snow, the Second Argosy World Tour will leave the Pacific Coast eastbound for Montreal via the St. Lawrence to the British Isles, thence through the Mediterranean, Egypt, India, China, Japan and Honolulu, returning to Los Angeles September 7.

Mrs. Eva C. Wheeler, State President, W. C. T. U., and national lecturer, will escort a group westbound on the Taiyo Maru June 22 from Los Angeles and San Francisco June 24, following a similar schedule.

Dr. Henry A. Fisk, vice-president, College of Idaho, accompanied by Mrs. Fisk, will embark on the Taiyo Maru from Los Angeles June 22 for a comprehensive Orient and around the world tour, including Japan, North China, the Philippines, India, the Holy Land and Europe, returning September 24.

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Neighborhood Athletic Clubs

CLARENCE H. STREET, *Chairman, Physical Education, Castlemont High School, Oakland*

THE high school had an enrollment of 600 boys. A map of the high school district was blocked out, dividing it into ten athletic club districts. The number of boys in each district ranged from 50 to 60, depending upon geographical conditions. Ten sheets of paper with appropriate headings designating the respective districts were hung upon the gymnasium bulletin board, and boys interested asked to sign thereon.

Later a meeting of these groups was called together in order that they could select a representative team and appoint a captain. These captains, with the two intramural student managers and the coach, made up the board of control. A round-robin schedule was then drawn up, teams playing four afternoons a week during the football season.

No boys were eligible who were out for football or who had received block letters in basketball. Only two games each afternoon were scheduled, thus utilizing the girls and boys gymnasium.

At the termination of the schedule, the two teams having the highest percentage of wins played two out of three contests for the championship. An attempt is now being made to interest a member of the dads club from each one of these districts to act as a sponsor for a neighborhood athletic club.

It is recognized that it is a pretty low percentage when only 8 or 10 boys out of a group of 60 sign up for a team. Nevertheless, a thing of this nature cannot be pushed but must have a gradual growth. The interest displayed at the termination of the first schedule indicated that we would have to have more group teams the following year. This proved to be the case, for the second year 18 neighborhood clubs—all members of the school—participated in the schedule.

This part of our intra-mural program is an attempt to create a desirable outlet of the so-called "gang" spirit, as well as to inspire more boys to organize into worthy neighborhood groups or clubs.

* * *

A city and county federal teachers institute, the first of its kind in San Diego, was recently held there at the high school. Most of the teachers are assisting adult classes in the various schools of the city. Many of the teachers in "happier days" held positions of responsibility, several in administrative work. The teachers are organizing to make the federal program a permanent feature in American life.

Sub-Code Teachers

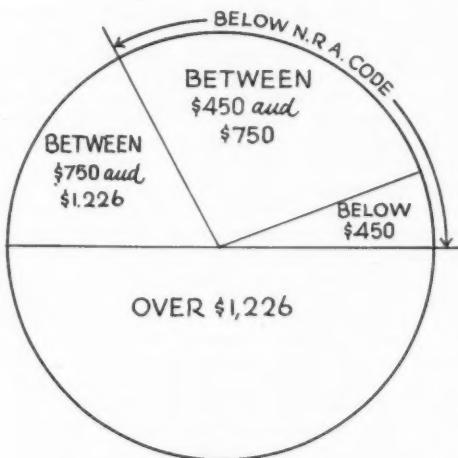
MANY teachers still work for extremely small salaries. Reports from 27 states, plus a knowledge of state minimum salary laws, make possible an estimate of the number of teachers receiving less than \$750 and \$450 yearly. The sum of \$750 is a yearly salary roughly equal to the minimum hourly wages of the "blanket code" for a "factory or mechanical worker or artisan." The sum of \$450 may be used as the code minimum if one distributes the teacher's annual salary over the school term only, rather than over the entire year.¹

Of the entire teaching force of the nation, nearly one in three receives less than \$750; one in sixteen receives less than \$450 per year.

About 250,000 teachers to whom is entrusted the education of some 7,000,000 children receive annual wages below the minimum for factory hands under the "blanket code."

This estimate leaves out of consideration the fact that even the meager salaries fixed in many teachers contracts are unpaid or paid in heavily discounted warrants.

Estimated Distribution of Teachers
By Salary Group, 1934-35



Estimated from data supplied by 27 state departments of Education and from state minimum salary laws.—Research Division, National Education Association.

1. See further: National Education Association, Research Division. Research Bulletin 11: 103-106; November, 1933.

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Message From Our President

JOHN A. SEXSON, *President, California Teachers Association
Superintendent of Schools, Pasadena*

I AM increasingly convinced that the problems confronting us are of a kind that should challenge rather than baffle or confuse us. There seems to me to be no good reason why we should surrender our professional solidarity and unity at a time when concerted action is more essential than at any time within a century.

For some two decades, our profession has exhibited a growing tendency toward division or cleavage along functional lines. We have organized as administrators, supervisors, principals, classroom teachers, and as kindergarten, elementary, secondary, and college teachers, etc., etc., with the result that understanding relations between us have been lost, or greatly weakened, and we find ourselves unable to mobilize our forces for any concerted effort.

Organizations like the California Teachers Association and the National Education Association have struggled against the rising tide of dissolution, and have endeavored to unify the profession as to purpose and direction. Discerning leadership has struggled desperately to hold our lines under steadily increasing pressures, and in the face of repeated repulses. On many sectors, the line has been completely lost. Administrative organizations are riddled, supervisory corps are decimated, principals are back in the classrooms, their leadership functions largely stripped from them, classroom teachers are overloaded and underpaid, professional standards are slipping, higher education faces curtailed budgets and imposed restrictions of speech and thought.

In the face of these conditions, each group centers its thought, action, and influence more and more upon its selfish individual interest—formulating its program in terms of its own small problems, and widening the gap between its own membership and that of other equally self-contained groups while forces outside our profession, with sufficient discernment to properly evaluate solidarity and concerted action, play upon our petty difference for the sole purpose of further weakening us, and reducing our effectiveness.

While we are talking about exerting ourselves to build a new social order wherein there shall be less confusion, less of cross purposes, less of selfish individualism, less of propagandizing for vested interests, and more true education for a socially co-operative society, we fail to set our own house in order, and do as well even as far less pretentious groups in maintaining consistent support on the part of our members for the basic and fundamental program of public education.

Let us forget for a moment these relatively inconsequential differences in interests that now serve as a basis of division and internal bickering between ourselves, and meet together in a concerted effort to see that America shall maintain a system of public education adequate to her present and future needs. Such a program transcends the petty issues that presently produce disharmony and discord.

Once we catch the large vision, we shall easily master the mechanical difficulties of effective organization, and once again the teachers of America shall stand united in an effort to do their part to see that government of, by, and for the people does not perish while we quibble among ourselves for preferment in our profession.

New County Leaders

ROY W. CLOUD

THE 7th of January, 1935, saw the greatest number of changes in the office of California County Superintendents of Schools of any time during recent years. There are now 21 new administrators.

In Colusa County, Mrs. Sadie V. Ash has charge of the county school program. Mrs. Ash received her training at San Jose State Teachers College, and also attended Pierce Christian College, following which she taught five years in Colusa County schools. She was not engaged in school work immediately preceding her election. For ten years she has been a member of the State Board, California Congress of Parents and Teachers, six years of which she was an elected officer.

Joseph Hamilton, for three terms superintendent of schools of Del Norte County, has again resumed that position. Mr. Hamilton was educated in Crescent City, and besides serving as county superintendent has been active in civic and business affairs in his native county. He brings to his school work not only an educational knowledge, but also a fine business experience which will be of great practical value to the schools.

Robert A. Bugbee who, prior to 1931, served several terms as county superintendent of schools of Humboldt County, is again in charge of the schools there. He has been engaged during the past four years in commercial activities, and has cared for business interests in his home county.

J. E. Meadows of Kings County, like the incumbent superintendents of Del Norte and Humboldt Counties, is also a former county superintendent, and is returning to the work after several years absence from the county office. He has been engaged in teaching in Kings County and returns to the county superintendency with a knowledge gained through recent teaching experience with the boys and girls.

In Lassen County, Wallace C. Mass is the new official in charge. Mr. Mass is a graduate of Oregon State College, and for the past five years has been head of the department of agriculture in Lassen Union High School. Besides his educational experience Mr. Mass served 14 months, part of which was overseas, in the Army during the World War.

IN Madera County, H. L. Rowe is the newly-elected official. Mr. Rowe was graduated from the College of the Pacific in 1918. He followed this with two years post graduate work at Stanford, specializing in education and history. Since then he has had several summer sessions at Stanford, in the department of physical education. He taught history and physical education at Madera, then resigned to enter business, and was for four years a member of the Madera city school board and was president of that body. Mr. Rowe is a past commander of the Madera Post of the American Legion, having served with the 363rd Infantry in the front-line trenches. He has traveled extensively in the United States and foreign countries.

George Kendall succeeds J. B. Davidson as county superintendent of schools of Marin County. Mr. Kendall received his education in England, after which he spent several years in South Africa. Traveling through other sections of the world, he finally located in San Rafael. Mr. Kendall has not been engaged in school work since coming to California. He has made no changes in the official personnel of the county school department, and will continue many of the fine practices of his predecessor.

Elsie McGovern is now superintendent of schools in Mariposa County where she was serving as rural supervisor. Miss McGovern is a graduate of the University of California, and by graduate work obtained a general secondary credential. After teaching several years, she spent a year at University of Southern California, from which she secured her masters degree in business. She taught in Washington, attended Columbia University, and then taught in the high schools in Strathmore, San Francisco and Los Angeles.

Mendocino County is presided over by John W. Taylor. Mr. Taylor received his A.B. from University of California in 1931, and spent a calendar year of four quarters at Stanford, from which in 1932 he received his secondary teaching credential. His teaching experience has been in the Leggett Valley Junior-Senior High School, where he had charge of social studies and physical education. Mr. Taylor is a young man with a splendid outlook in the educational world.

Mrs. Hallie M. Tierney will have charge of the schools of Modoc County during the coming four years. Mrs. Tierney is a graduate with an A.B. degree of Lawrence College, Appleton, Wisconsin, and has done post graduate work in University of California. She has taught in both the elementary and secondary field. Her work

has been in Wisconsin, Alaska, and in Siskiyou County. Immediately preceding her election, she taught English and social studies at Surprise Valley Union High School at Cedarville. Mrs. Tierney has been a member of the county board of education, and has been active in fraternal and civic organizations. Like some of the other superintendents just elected, she has traveled extensively.

MRS. HAZEL R. BENGARD, a native daughter of San Benito County, has assumed the superintendency at Hollister. Mrs. Bengard is a graduate of the San Jose Teachers College, and has done work also at University of California. While all of her teaching experience has been in rural schools, she has been active in the county teachers organizations, and in various community work. Mrs. Bengard is an enthusiastic young woman and hopes to carry on a progressive educational program.

C. Burton Thrall is the newly-elected superintendent of San Bernardino County. Mr. Thrall prepared for teaching in Claremont Colleges. For the past six and one-half years he has served as principal of Piedmont School at Guasti. Besides having served as a school administrator and as a business-man, he has also passed the California Bar and should he ever desire to do so, would be qualified to practice in any of the courts of the state. Mr. Thrall expects to make very few changes in the office or supervisory personnel.

Janie M. Stocking is now county superintendent of schools at Santa Cruz. Miss Stocking is a graduate of San Jose State Teachers College, and since her graduation has taken continuous summer school courses at University of California. After four years in a rural school, Miss Stocking was elected principal in the Santa Cruz city school system, where she has given distinguished service. During her six years in Santa Cruz city she has been in charge of naturalization and Americanization work. Miss Stocking, because of her experience in rural schools, is planning to especially stress the rural program, in order that every boy and girl of Santa Cruz County may have the fullest of opportunities.

In Sierra County, Anna Forbes has taken the place of Miss Belle Alexander, who for so long a time exercised supervision over the schools there. Miss Forbes is a graduate of the Alameda public schools, of San Francisco State Teachers College, and College of the Pacific. She also has had advanced work in the University of California. She has taught in Amador,

Marin, and Sierra Counties. In addition to her duties as county superintendent, Miss Forbes will continue teaching in the Sierra Valley Joint Union High School. Although she has a splendid educational background, and has several years of experience, this young lady is one of the youngest of all of the superintendents in California.

Robert G. Dennis, county superintendent of schools at Yreka, was born in Siskiyou County, is a graduate of University High School, Oakland, and in 1929 received his Bachelor's Degree from University of California. He became a teacher of social studies at St. Ignatius High School of San Francisco, where he taught until 1932. During that time he studied law at University of San Francisco, and also received his Masters Degree at California. He was appointed teacher of English in the Yreka High School in 1932, and left that position to assume his new work. Like Miss Forbes and Mr. Taylor, he is in his twenty-sixth year.

In Santa Clara County, Lewis H. Britton, for twenty years principal of Morgan Hill High School, has succeeded Joseph E. Hancock. Mr. Britton is a graduate of and holds both his Bachelor's and Masters degrees from Stanford University. In addition to his educational work he is a major in the U. S. Army Reserves. His first work after leaving college was in the Philippine Islands, after which he traveled through many parts of the world. He served as a captain in the Intelligence Department in France during the World War, and was a member of General Pershing's staff during the border troubles in Mexico. Mr. Britton has retained all of Mr. Hancock's supervisory and office force, and by so doing continues a progressive educational policy.

In Shasta County, Mrs. Macie I. Montgomery is the new superintendent. Mrs. Montgomery was a teacher in the Redding Elementary School just prior to her election, and her position has been taken by her predecessor, Miss Bertha A. Merrill.

In Tehama County, Mrs. Ruth G. Kerber is the newly-elected superintendent. Mrs. Kerber served as rural supervisor before her election, and plans to carry on the work practically the same as it was conducted prior to her election. Tehama County has a splendid county teachers organization and is one of the C. T. A. 100% counties.

In Tulare County, Roy L. Driggers, B.S. University of Florida, with graduate work at University of California and University of Southern California, is the new superintendent.

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Crucial Issues in State Educational Finance

DR. JOHN K. NORTON

Chairman, Joint Commission on the Emergency in Education, Washington, D. C.

The legislature of practically every state is already in session or will soon convene. What are some of the financial measures of largest concern to education which will be up for consideration?

IN nearly every state there will be bills to effect revisions in structure and administration of tax systems. Relief demands, superimposed upon those of regular governmental services, plus property tax delinquency is forcing most states to make fundamental revisions in their systems of taxation. This trend, while hastened by the depression, is merely a phase of an overdue movement. If tax legislation is to accomplish fundamental reformation, rather than opportunistic revision, it will be marked by certain characteristics of which the following are important.

The property tax will be substantially revised. It will be limited to a tax on real estate and a few forms of tangible personal property. Stocks, bonds, and similar intangible personal property will not be taxed as property—or will be classified and taxed at lower and varying rates. Provision will be made for better administration, both in assessment and collection, either by transferring responsibility for administration to state officers or by making them responsible for the supervision of local assessors and collectors.

The proportion of the tax burden borne by this revised property tax will be less than at present. In most states property accounts for a larger share of the tax bill than its place in the economic structure justifies. It is important, however, that a property tax be retained. Property enjoys services such as police and fire protection which cost money and preserve or increase its value. It should pay for this service under the benefit principle. Tax reform is not achieved by eliminating the property tax, which in proper form is both a just and stable source of revenue, and by substituting less satisfactory forms of taxation. The property tax should be reformed but not abolished.

It is exceedingly important to avoid statutory, and particularly constitutional, tax limitations. Tax limitation by constitutional enactment is roundly condemned by qualified authorities. No generation is sufficiently intelligent to legislate for its successors, particularly in a rapidly evolving situation such as exists in this country.

Constitutional enactments affecting taxation prevent sound tax reform and spawn a series of subterfuges. Such evils as excessive borrowing and over-assessment result when importunate demands for public services run against a tax structure made inflexible by constitutional amendments. This principle applies not only to property, but also to other forms of tax limitation.

New taxes to supplement revenue from the property tax will need to be enacted. Those taxes take a variety of forms, but principally involve those on personal and corporate income and business, levied according to ability to pay. Marked progress has been made in enacting such revenue measures in recent years.

In 1928, twelve states had some form of personal income tax. In 1933, this number had increased to twenty-six. Similar trends may be traced in the enactment of corporation income, business, and other types of taxes, by consulting the Research Bulletin, National Education Association, entitled: "Five Years of State School Revenue Legislation, 1929-1933."

THE sales tax has come into the picture with a rush under the stimulus of the depression. This tax owes its present popularity principally to the facts that it is politically feasible to enact it and practically possible to realize revenue from it. As an emergency measure, enacted in a state where the necessity for obtaining tax revenue takes precedence over other considerations, it perhaps has some justification. This article once again sounds a warning, however, against uncritical acceptance of the general sales tax as a permanent and desirable feature in a modern state tax structure.

Reforms along the lines sketched above involve the collection of an increasing portion of tax revenue by the state as opposed to the locality. This means that either the state must assume responsibility for governmental functions, formerly financed and administered by the community, or else transmit a portion of state revenue to the localities. Both of these things are being done. The responsibility of local governments for the construction and maintenance of roads, the provision of police service, and other public activities, is being

transferred to the state in some instances, with consequent increases in economy and efficiency. A similar action is not desirable as it affects the management of public education. The nature of the service and the attitude of the people make it appear likely that the locality will continue to exercise important responsibilities in the administration and financing of schools, particularly if proper increases are made in the size of the local school district.

Therefore, so far as education is concerned, it is necessary to develop equitable and stable mechanisms whereby the state may transmit an increasing portion of its revenue to the localities for the support of education. This may be accomplished if certain key principles and practices are observed.

The money allocated by the state to the locality for school support may be determined by a continuing appropriation which automatically holds unless the legislature specifically changes it. This allocation to education should not be a fixed or flat amount. Rather it should automatically adjust with the trend of school attendance, giving proper consideration to the higher costs of secondary as compared with elementary schools. In states where obsolete budgetary practise or other factors make it necessary to ear-mark certain taxes for education, the taxes dedicated to school support should bring in more revenue than will be necessary to meet the educational obligation, the surplus being transferred to the general state revenue fund.

The state should transmit school funds to the localities in a manner to provide for the financing of an acceptable minimum program for every child. The means whereby this may be done are now clearly understood. If the state has a large sum available, sufficient to finance an acceptable minimum program in all communities, the money may be distributed directly to the community, according to the number of children in attendance. The communities should be left free to raise additional sums for educational support above the minimum financed by the state.

IF the amount of state school money is limited, which is usually the case, the desired result may be obtained, if the following procedure is used:

First, the state determines the minimum financial support each community must have per child to maintain acceptable school opportunities.

Second, the state requires each community to levy at least a nominal tax for the support of public schools.

Third, each community receives from the state school fund an amount which, along with that

raised by the foregoing local tax, will provide the financial support per child which the state has decided must be available in each community.

Fourth, the local school district is left free to levy a tax in addition to that required by the state if it desires to provide financial support for education above the minimum required by the state.

Fifth, the local district continues to manage its schools and, subject only to the control of the usual state school laws, is left free to expend both the school money raised locally and that received from the state in the development of the local school program. This will require that many local school districts be reorganized into larger administrative units competent to manage schools efficiently and economically as many of those now in existence are unable to do.

The foregoing paragraphs sketch some of the crucial financial issues affecting education, which are up for consideration at the current legislative sessions. Recorded experience and research offer guidance in dealing with all of these questions. The theory and practise of school finance have developed to the place where they may make a major contribution to general fiscal reform. The reform of school finance should be looked upon as a phase of the reform needed in all fiscal areas. This involves the revision of the property tax and an easing of the burden placed upon it; the supplementing of revenue, realized through this tax, by other taxes levied according to ability to pay, and collected by the state government; and the distribution of a portion of this state revenue to the localities in an equitable manner for the financing of essential public services. Educational finance has developed the mechanisms whereby the foregoing may be accomplished in a manner which will redound not only to the progress of education, but to other important public enterprises.

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The Radio Interview-Dialog

ARTHUR S. GARBETT, *Director of Education, Western Division
National Broadcasting Company*

OF all means of getting ideas across by means of words spoken into a microphone for broadcasting, the dialog-interview is perhaps the most effective if it is well done, and the most disappointing if it is not.

Radio "interviews" in the form of dialog between the person interviewed and the announcer are seldom if ever spontaneous, and are usually prepared in advance by a "continuity-writer" who is neither the announcer nor the person interviewed. The announcer has worries of his own without having to think up questions to ask the scores of prominent citizens or learned authorities and others whom he meets for the first time a few minutes before the program "goes on the air" and perhaps never sees again.

The person interviewed might be equally bewildered if suddenly called upon to provide answers to a volley of questions for which he had prepared no answers. There is, in addition, a risk of mistakes, misunderstandings, inaccurate statements, copyrighted quotations and even of inadvertently libellous remarks which might provoke legal difficulties.

The radio dialog-interview differs radically from the printed interview which appears in the newspapers and magazines. In the printed interview, the interviewer submerges his own personality as rapidly as possible. He may, for the sake of "atmosphere," describe the celebrity's home surroundings, appearance, manner, etc., but as soon as the lion begins to roar he must roar alone. The only trace of the interviewer appears in the quotation marks, put there as often as not so that the lion may disavow some of his roarings if necessary.

The radio dialog-interview is on a different footing. Though the speaker is invisible, the voice is unmistakably the voice of Esau in person. The industrious continuity-writer who ventures to put words into his mouth must therefore exercise extreme care; and of course give the speaker ample opportunity to revise whatever he is to say.

In preparing a radio interview-dialog with a prominent educator such as we frequently do in the New World program under auspices of

California Teachers Association, the first step is to secure the necessary material. This can scarcely be done in direct conversation, as the speakers usually live out of town. As a rule, the person interviewed has a written "talk" of his own preceding the interview. Such talks are usually cast in somewhat general terms. In that case, there is ample material for more detailed discussion of a nature which can readily be cast into interview form.

Some of the best results are obtained when both speech and dialog are prepared by the continuity-writer from a mass of "raw material" supplied by the guest-speaker. In making notes or dictating to a secretary speakers are more informal than in preparing a "talk." In the latter case, they almost invariably have an audience in mind; and that in turn an audience of their compeers. The result tends to be an academic, professional talk, admirable for university lecture-hall use, or for use at conventions of teachers, institute meetings, and the like; but of doubtful value as a radio talk addressed to innocent "home-bodies" working at their domestic duties with the radio turned on. The latter will stop listening any time they drop a stitch or smell that pie burning in the oven.

TO make a radio program effective for the use of such people, the work must be done so that their attention is constantly being reclaimed by various means: changes from brief talk to music, and back; introduction of new voices; new subjects; new aspects of the topic under discussion.

The contents of the whole program need to be spread over the program as a whole. There must run through the whole program a continuity of thought varied in detail and manner of presentation. Provided the continuity-writer is faithful to his trust, and amplifies without distorting the ideas of the guest-speaker, the program is likely to be more attractive if the whole job is in his hands, including the writing of the "talk" as well as the dialog.

The reason for it is that a psychological problem enters, which is peculiar to radio. The radio
(Please turn to Page 56)

CALIFORNIA Teachers Association will offer no tax measures to the current California Legislature. The Association recently published a bulletin "The California Tax Situation, 1935." Definite suggestions for taxation were made, not as legislative proposals but as possible ways by which the state fiscal program may be financed—Roy W. CLOUD.

I hereby solemnly swear

JOHN A. SEXSON, President
California Teachers Association

DURING the recent political campaign in California, otherwise calm and conservative citizens became hysterically agitated when the discussions of the campaign turned from political to economic issues. The problems were new problems; the arguments, new arguments; the adjustments proposed, new and strange adjustments. Confusion, bewilderment, and, finally, fear developed due, perhaps, to the fact that the situation included factors that threatened the normal everyday affairs of increasingly large numbers of people, and seemed to presage a necessity for a violent readjustment of some of our much cherished privileges.

The Frenzied Fascists

New words—new names—new social, political, and economic doctrines—were spread across our newspapers, and plastered over our billboards. Strange and alarming propaganda blanketed the countryside as new prophets stood before their microphones, and shouted through our radios. There finally developed a frenzied determination to close the issue; to stop the argument; to silence the prophets of change, readjustment, and status quo; and to forbid further consideration of these issues. Attempts were made to close the columns of the press to one group or another—to forbid the use of schools and places of public assembly to those who were eager to speak, or to listen to any proposals. The force of public disapproval was unleashed against one or another of the contending parties. Schools, churches, patriotic, social, economic, labor, Chamber of Commerce, and similar groups were denounced by one or another of the partisans of the various causes until a distinguished citizen and scholar was heard to cry out in amazed disgust, "Have our people gone mad? Have they abandoned democracy?"

Out of this background comes a proposal to enact laws that broaden the application of existing statutes covering criminal syndicalism; and, further, to subject increasing numbers of our citizens to a prescribed oath to do, or not to do, many things variously described under such generalities as "support the Constitution", "refrain from attempts to overthrow constituted government by force", or to belong to any organization that might propose to do so. One wonders how much evidence there is that any

of the persons or groups these laws purpose to control ever had any thought of any of the considerations covered by these laws.

Surely, time will restore our confidence and our sanity. The uselessness of attempts to control human behavior by pledges and oaths has been so conclusively demonstrated that it seems unnecessary to argue the point. The objection to the procedure lies not so much in any objectionable quality of the oath—assuredly the persons named ought not to do any of the things banned by these oaths. It is unthinkable that responsible persons holding positions of responsibility and trust in a government should betray the society that trusts them. It is equally obvious that persons who are disposed to betray the government can, and will, easily take such oaths with a smirk, and be bound by them in no sense whatever. There can be no good in such a procedure, and much harm is likely to result in that what remaining sanctity still clings to pledging and oath taking will be weakened and destroyed.

Prohibition gave us a fine illustration of the warped psychology ill-considered legislation produces. Yet how few of us find ourselves content with the aftermath of that experiment, and how few are bold enough to predict that we can endure the present situation? Just what will it do to the attitudes and feelings of conscientious lovers of democratic institutions and democratic procedures to catch them violently in the toils of a legalistic pronunciamiento, and force them to take an oath that seems to convince them of practices, activities, and attitudes to which they have never subscribed?

Do we in the Twentieth Century desire to close the season on the search for truth in any field? Science went through its day of persecution. Religion has lived and prospered continuously beset by those who have feared to face the unknown, and have sought "ostrich-like" to end the quest for God and immortality. Shall economics and the quest for security and human welfare likewise face its inquisition?

The Testimony of Babes

How many cases of criminal syndicalism have we cured, or even discovered for all our pains and all our laws? What chance have we to convict any teacher on the testimony of children of having sought the overthrow of government by violence? Who would be so foolish as to share such plans with babes? By common consent, elementary schools are not places for theorizing in these abstruse fields wherein our wisest scholars find their way with difficulty and uncertainty. Even secondary schools will

do exceedingly well if they help their students master the intricacies, not to say the theories, of local government. As for the colleges and the universities, what chance have we by means of oaths and pledges to control the teaching in fields wherein we have no experience and no foresight as to the premises or the conditions? Anyway, what assurances have we that even members of the legislature are safe guides in these devious paths of social theory? The demand for a Constitutional Convention was alleged to have been due to a desire of our people to rid themselves of legislative mistakes.

When we accepted a democracy, we announced that we were able to weigh issues, and, having heard the arguments, make safe decisions. We even said "the voice of the people is the voice of God." In other words, we are committed to a policy that calls for all the facts, the whole truth, and decisions in the light of these. Once we launch ourselves on an effort to control thinking in America by oaths and pledges, we have abandoned the basic creed of America—the ability and the rights of free men to control their speech and their actions without dictation or coercion.

Public Education--The Task Ahead

JOHN A. SEXSON

AMERICA has entered into a nation-wide mobilization to make democracy work. Every good citizen has awakened to a realization that the affairs of state are in a very true and practical sense the obligation and responsibility of each and every citizen. The depression, however tragic its dire consequences, has, on its positive side, undisputed credit for pulling us up short in our mad rush for material wealth and our blasé disregard for human welfare and imperishable values.

Most of us are increasingly aware that we have been duped—that we have been too much the pawns of selfish minority interests and groups who have used us to further their own interests to the detriment of our own, and who have told us, and led us to accept and believe only that which they have decided that it was desirable from their standpoint for us to know and to believe.

We have too often turned the fortunes of our democratic society over to the propagandist, and we have ignored the voices of our statesmen, our educators and our humanitarians. We have had, in fact, the control of practice and

policy in government at the dictation of organized minorities. Less than 50% of the legal voters have been accustomed to go to the polls for even a general election while local affairs have been dominated by mere handfuls of voters shifting from time to time, and representing first one interest and then another. We have unwittingly substituted ochlocracy for democracy. We have placed ourselves at the mercy of groups and minorities seeking special privileges and the accomplishment of personal or factional aims.

The result is that we are not in fact a nation of "freemen banded together in a sphere of liberty to render public service in accordance with the fundamental principles of American life and thought." We are, rather, a nation of closely organized groups cutting sharply across local, state and national unity, and operating under a laissez-faire program that condones acquisitiveness at all costs, and affords the best possible opportunity for the free play of propaganda, and the substantial thwarting of most of those outcomes which democracy was designed to accomplish.

Happily, we appear to be on our way back. We are confused and bewildered, but we are chastened and repentant. We are honest seekers for a better social order, and a bit disposed to make some sacrifices to secure it. While these favorable omens give little occasion for undue optimism, they are at least a basis for substantial hope.

The laborer seeks a better opportunity to work, to earn, and to enjoy security. The business man seeks opportunity to exchange goods and services at a fair profit. The capitalist seeks opportunity for investment with a fair promise of security for his capital and an income therefrom. Civic, commercial, political, patriotic, social and economic groups are phrasing their pronouncements which, when translated into action, will represent a democracy likely to serve the needs of these groups. It is precisely out of these conditions that our present problems arise. The first centers about the propagandist—self-appointed, or employed, who elects to present only those facts that serve the selfish purposes of the group he serves. The second centers about the emergence of a constructive program of public education which will present all the facts—tell the whole truth—present all the alternatives in order that a free people may freely make an intelligent choice of possible alternatives.

It is out of situations like this that propaganda has grown. The more aggressive of these indi-

viduals and groups have taken advantage of the opportunity such a society affords to present one side—their own side of the issue. They have appealed to the prejudices or those fixed ideas in the public mind that are favorable to the ends they have desired to further. As Adolph Hitler has put it, they have told the public that part of the truth which they have regarded it as desirable for the public to know, and they have repeated these ideas over whatever period of time it has been necessary in order to make the public accept it. The result is that our people today have no way of knowing what is true, and what is false of the things they hear, the things they read, or the things they see.

Confusion Created Artificially

The result is confusion as to what we should do—what issues we should support, what oppose; what policies approve—what disapprove; what institutions support—what discard; what governmental services maintain, and what discontinue.

Teachers need not regard themselves and the institution of public education as especially singled out, and made the sole target for this type of attack. The method has been widely applied and the havoc thus accomplished has been general and widespread. The schools, however, do afford a good illustration of the methods of the propagandist and the results his methods bring.

With the onrush of the depression the characteristic public stereotype was economy in government and reduced taxation. The propagandist, intent upon curtailing the program of public education, seized upon this prejudice of the public, and by emphasizing the cost of schools, and ignoring, or concealing, the cost of other governmental services, easily created a public opinion that taxes were primarily the result of expenditures for schools, and that taxes would all but vanish if the schools would divest themselves of their "fads and frills". Little or no attempt was made to identify these "fads and frills", but no opportunity was overlooked to emphasize in the public mind the questionable impression that taxes paid for schools brought far less than "value received".

Thus the propagandist, with diabolical subtlety, capitalized first the public discomfiture with taxation always present but greatly intensified by the economic depression; and, further, by the wholly fallacious insinuation that public education was needlessly expensive due to "fads and frills". The results of this program are

clearly discernible throughout the nation. The whole picture illustrates the ease with which minorities, by the use of propaganda, may throw a "monkey wrench" into the social order, and deprive the members of the society—yes, even induce them to destroy the institutions and the services they most need.

An enraged hill-billy in a southern community recently aroused his neighbors by a fantastical recital of a partially factual story of real and fancied wrongs, and induced them to destroy the agencies of justice, law, order and government, and, finally, to bloodshed and death. Democracy failed to work! Farmers driven to desperation by drought and the misfortunes of an agrarian society placed the noose about the neck of the judge who sought to conserve the orderly processes of law. The propagandist had done his perfect work. Half truths and an "ex parte" treatment of an admittedly desperate situation finally broke the sphere of liberty within which freemen had banded themselves together, and democracy failed to work!

Education is the antithesis of propaganda. Education presents all the facts; it tells all the truth as far as truth may be known; it serves no special or vested interest; it places the welfare of all men upon an equal basis; it accepts full responsibility for all the factors involved in a given situation—both good and bad; it meets its problems with the best chosen solution available. Education provides for that intelligent choice of alternatives out of which increasingly better responses may arise.

No true friend of democracy—no truly good citizen of this country—will oppose an adequate program of public education if all the facts are presented for his consideration. It is so plain that democratic institutions depend for their very existence upon full knowledge and impartial information universally possessed by all who would participate in such a society that once the idea is presented a great majority of our citizens will accept it.

Frankly, the need of public education today is financial support and stable control. They are dependent upon favorable public opinion plus an intelligent application of those techniques by which revenues are equitably derived. These needs can, and will, be met by our people when the propagandists are silenced, and in their places are heard the voices of those who tell "the truth—the whole truth, and nothing but the truth."

This by no means implies full and unqualified support for public schools as now set up and

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The Tax Situation in California: 1935

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A GOOD tax system is a matter of good government; and like good government in general, the achievement and maintenance of a good tax system requires of the citizen body pertinent knowledge and clear understanding of the problems involved. In the absence of such knowledge and understanding on the part of the citizenry, issues become clouded, and thinking confused. Gross inequalities spring up and flourish, protected by selfish prejudice and nourished by spurious logic. Such is the situation at present, not only in California but in most of the states of the Union.

Under such conditions the social program of service and betterment falls into serious danger. Individuals and groups of individuals who find themselves heavily taxed, are led to demand reductions in expenditures which can only result in reductions in services. Social progress falters and stops, not because society is economically unable to support its program of improvement, but because a faulty taxing system has failed to distribute the load equitably.

This bulletin is written for the California citizen who wishes to acquaint himself with the main features of the state's tax program. An

attempt has been made to analyze the California state tax situation and to present the facts involved fairly. An attempt has also been made to evaluate present tax practices in the light of good principles of taxation. It is hoped that this bulletin may serve in some small measure to arouse to thoughtful action the great body of California citizens whose interests are so closely concerned.

Equality in taxation is not an abstraction impossible of achievement. Equality in taxation is democracy applied to the state's revenue system. It is doubtless too much to expect that all the weakness in our present system of taxation can be corrected by one legislature. It is not too much, however, to expect some improvements in the interests of the great body of California citizens who have been bearing tax burdens out of proportion to their respective abilities to pay. Nor is it unreasonable to expect that our state tax procedures can be oriented with respect to fair principles of taxation.

It is the writer's belief that to be sound, taxes must be just, and his faith that all citizens, poor and rich as well, will benefit by a better and safer society when *easy* taxes have given place to *fair* taxes.

Chapter I

Principles of Taxation; Glimpses of California Tax History; Evaluation of California State Tax Practices

THE tax situation today in California can readily be understood in the light of tax history in this state. Tax history in turn will be more meaningful if reviewed in the light of accepted tax principles. This chapter will therefore deal with the following topics in logical order:

1. Good principles of taxation
2. Glimpses of California Tax History
3. Evaluation of California State Tax Practices

1. Principles of Taxation

CONTRARY to general opinion, the principles of a good system of taxation are not difficult to understand. There is in fact one principle which stands first and takes precedence over every other consideration. This principle the citizens of California should fix unforgetably in their minds:

A fair system of taxation levies upon the citizens of the state in proportion to their respective abilities to pay.

In addition to this primary principle there are certain secondary requirements which should be observed in providing for a good system of taxation:

1. It should yield sufficient revenue to meet the needs for which it is required.
2. The revenue yield should be fairly con-

stant, without too great fluctuations from year to year or from period to period.

3. It should be cheap to collect.
4. It should be easy to administer and hard to evade.

What Constitutes Ability to Pay?

It is easy to state as a definite principle that public money ought to be collected from individuals and institutions best able to pay, but the application of that principle in a system of taxation presents problems not so easily disposed of.

Earlier in the history of civilization, when the property tax in its various forms was put into practice, this problem was not so difficult to solve. The possession of property—chiefly land and the immediate improvements upon the land—was fairly dependable evidence of ability to pay.

This is no longer true, however. Forms of property have become widely diversified. Ownership of relative amounts of tangible property is no longer evidence of the relative economic positions of the owners. Nor is mere possession of wealth evidence of the individual citizen's ability to pay taxes. The social budget must be paid out of the social income generated by labor, land, and capital. The best measure of the ability of citizens to contribute to the social budget, with certain legitimate exemptions, is the amount of individual income the citizen has.

Individual Sacrifice as a Measure of Tax Burden

However, relative income is not a just measure of relative ability to pay. The amount of the tax is not the only factor to be weighed in apportioning tax burdens equitably. The amount of individual sacrifice involved in the payment of the tax is of still greater importance. The examples of Citizen "A" and Citizen "B" below will illustrate this point:

	Citizen "A"	Citizen "B"
Amount of income	\$1000.00	\$100,000.00
Tax of 5%	50.00	5,000.00
Remaining for private use	\$ 950.00	\$ 95,000.00

There is little doubt that the sacrifice of Citizen "A" is much greater in the payment of his tax of \$50 than is that of Citizen "B" in his payment of his tax of \$5000.

The recognition of this fact has led to the principle of progression in tax assessments. Just what tax Citizen "B" should pay if his sacrifice is to equal that of Citizen "A" it is, of course, impossible to determine exactly. Doubtless it should be more than \$5000. The principle of progression would place it somewhere between

\$5000 and \$99,050, depending upon the steepness of the progressive rate increments.

In the case of individuals with extremely small incomes, such as Citizen "A" in the example above, the payment even of a small tax would occasion extremely heavy sacrifices in that it would lead to the lowering of an already low standard of living. For this reason justice demands the exemption from taxation of individuals on the lower income levels. The losses in revenue due to such exemptions are justly made up by progressively higher rates of taxation on the higher income levels.

Thus we may say by way of definition that while the individual citizen's "ability to pay" taxes is based upon his income, "ability to pay" is to be estimated inversely in proportion to the amount of individual sacrifice involved in the payment of his taxes. This principle, so defined, is valid regardless of whether the tax is assessed directly upon the individual's income or in some other form. Whatever the form of the tax, it must be levied upon the social income, which is in turn made up of the sum total of individual incomes. And if for sake of convenience, expediency, or any other reason, other forms of taxes are levied—such as the property tax, the sales tax, etc.—justice demands that the conditions stated in the "ability to pay" principle be met as surely and honestly as if the tax were laid directly and solely upon individual incomes.

2. Present California Tax Measures, With Some Glimpses of Our State Tax History

BEFORE we proceed to the problem of evaluating the various forms of California tax measures at present in operation, let us examine briefly the history of taxation in this state. The evaluating process will be all the more interesting and enlightening if we have at the same time a few glimpses of California tax history to serve as a background for our study.

The Division of Sources Plan of 1910

Prior to 1910 the chief source of revenue for state, county, and local governmental units in California was the general property tax. For some years prior to 1910 there had been a great deal of agitation for tax relief to real property. Finally in the general election of 1910 the people of the state were persuaded to amend the state constitution to provide for a divided sources plan of taxation.¹

1. The amendment was No. 1 on the 1910 ballot. How this amendment was "put over" on the people is discussed in the present writer's California Tax Crisis: 1933. Sierra Educational News, Feb. 1933; also printed in leaflet form.

Under this plan the state revenues were to be derived largely from taxes on the gross receipts of public service corporations, while local and county revenues were to continue to be derived from taxes on real and personal property. The proponents of this "divided sources" plan claimed that it would bring "relief" to over-taxed real and personal property, by relieving such property of the necessity of supporting the costs of state government.

As a part of the plan, a State Tax Research Bureau was created to carry on continuous studies to make sure that both kinds of property (that is, the "operative" property of the public service corporations taxed by the state and the real and personal property taxed by county and local governments) should pay taxes at least approximately equal in rate. It was the business of the State Board of Equalization to keep the legislature informed of needed changes in "operative" property tax rates. Meanwhile the service rates of the public service corporations were to be scrutinized and adjusted by the State Railroad Commission.

A few alert and far-sighted leaders opposed the divided sources plan. They pointed out that the nature of the plan itself made it impossible as a means of bringing "tax relief to real and personal property." Since the "operative" property of the public service corporations was not equally distributed over the state, certain counties benefitted by the change. But on the whole, real and personal property would have been left exactly where they had been before—provided the tax rates on the two kinds of property had been maintained exactly equal at all times. Unfortunately, the tax rates on the two kinds of property were not kept equal, and thus from 1910 onward real and personal property suffered greater and greater injustice, while the public service corporations escaped annually millions of dollars in taxation.

The chief cause of these tax inequalities was that it was almost impossible to force through the legislature upward revisions of the tax rates on the public service corporations. What the "divided source" plan did was to divide taxpayers into two groups, whose interests were mutually opposed: (1) the public service corporations paying taxes to the state, and (2) real and personal property taxpayers paying taxes to the local and county governments. For the greater part of the period that the "divided sources" plan was in effect, the public service corporations influenced sufficient votes² in the legislature to block attempts to increase their tax rates.

Thus the public service corporations continued

to escape their fair share of taxation. The people who voted for Amendment No. 1 of 1910 were told that the public service corporations would be compelled to support a great majority of the costs of state government. But the public service corporations through their organized influences throughout the state found means of avoiding this. Two chief methods were used to accomplish this purpose:

1. Shifting to county and local governmental units legitimate state activities where the costs fell upon real and personal property taxpayers. School costs furnish a good example of this method: In 1911-1912, the first year the "divided sources" plan was in operation, the state provided 23.9% of the money required to support the public schools of the state. By 1931-1932 the state furnished only 14.9% of the total money required for the support of the public schools of the state.

2. A second method used to relieve the public service corporations of their fair share of the tax burden was that of "inventing" new forms of state taxes and increasing old forms of taxes. In 1911-1912 the public service corporations through the gross receipts taxes actually paid 69% of the total cost of the state government. By 1931-1932 they paid only 43.4% of the total cost of state government.

As early as 1915 the inheritance tax rates were substantially increased. In 1923 a two cents per gallon tax on gasoline used in motor vehicles was made. In 1927 this tax was increased to three cents per gallon. By this means the entire road-building and road maintenance program of the state was shouldered off on another type of taxpayer.

Meanwhile "franchise" taxes on other corporations and on banks had been provided by legislative enactment, as had also taxes on the gross premiums of insurance companies. Finally in 1933,³ when there was a rather insistent de-

2. Amendment No. 1 of 1910 made necessary a two-thirds majority vote of both houses of the legislature before rate increases in the taxes on the gross receipts of the public service corporations could be made!

3. The California Tax Research Bureau in its "Summary Report" issued early in December, 1932, pointed out that the average tax rate on real and personal property was \$1.85 per \$100 of true valuation, and that the average rate on the operative property of the public service corporations was \$1.54. Thus the rate on the former was about 20% higher. An increase of 31 cents in the rates on the public service corporations would have meant an increase of approximately \$11,600,000 in their taxes during the 1933-1935 biennium.

mand on the part of the public for rate increases in the gross receipts taxes of the public service corporations, a new method of meeting the situation was developed. Out of the legislative "huddle" came a movement for the abolition of the "divided sources" plan of taxation. This movement, surprisingly enough, received the apparent support of the public service corporations. Embodied in a measure known as Senate Constitutional Amendment Number 30, this movement was carried over into the state constitution.

The wisdom of the public service corporations in helping this measure is questionable.⁴ Amendment Number One of 1910 had served them long and faithfully as a means of avoiding taxes, and it is doubtful whether they would have been willing to see it scrapped, even to escape tax increases to the extent of \$11,600,000, if other considerations had not appeared at the same time which seemed to indicate that real and personal property subject to local and county taxation were soon to win to a more favorable tax position. Chief among the new considerations was the much talked-of general sales tax. The obvious fact that the repeal of the prohibition amendment would present new and fruitful forms of taxes was doubtless also an important factor. Nevertheless, the doubt expressed above as to the wisdom of the public service corporations in allowing Senate Constitutional Amendment No. 30 to pass, still stands in the mind of the present writer. In the long run they will almost inevitably find that it was easier to influence a single biennial legislature than to influence the annual operation of fifty-eight counties and thousands of local units.⁵

In the final session of the 1933 state legislature new forms of state taxes were passed. The most important of the new forms of taxes was a general sales tax of 2½%. An income tax was passed but later vetoed by the governor.

4. There is little reason to doubt that the influence of the public service corporations was strong enough in the 1933 legislature to prevent the threatened increase in gross receipts tax rates.

There had not been a single increase in the gross receipts tax rates since the King Tax Bill of 1921. During that time the public service corporations had, by conservative estimate, escaped taxes to the extent of \$45,000,000 as a result of the tax rate differential. Add to this the \$11,600,000 which they escaped during the present biennium and the grand total estimated for the period 1921 to 1935 comes to \$56,600,000.

Provisions of The Riley-Stewart Amendment of 1933

WITH the ratification by the people of Senate Constitutional Amendment Number Thirty, commonly called the Riley-Stewart Amendment, the "divided sources" plan of state taxation was dropped from the Constitution, to become inoperative January 1, 1935. Under the provisions of the same act, the amount of school support laid upon the counties by Constitutional Amendment Number Sixteen of 1920,⁶ amounting to approximately \$76,000,000 per biennium, was immediately shifted to the state. The provisions of the 1933 amendment also called for the restoration to the local and country tax rolls of the "operative" property of the public service corporations formerly subject to the state gross receipts tax.⁷ And as a guarantee of protection

5. One thing which California citizens should keep alert to, now that the "division of sources" plan has been abandoned, is that again, as before 1910, the influences of the public service corporations will be strongly felt in local and county politics. Alert citizens will question closely the motives of the proponents of "centralization" in government, "large units of administration", and similar movements. Movements to centralize the control of local budgets, including those of school districts, have appeared in the past several legislatures. Similar movements are bound to appear again and again. It is not at all unlikely that this movement for centralization will take the form of budget control under some state official, the State Controller, probably, or the State Director of Finance. Entirely in the interest of governmental efficiency and economy, of course!

6. State Constitutional Amendment Number 16, voted by the people in 1920 provided that the state should furnish \$30 per child in average daily attendance in both the elementary schools and the high schools of the state, and that the counties should furnish \$30 per child in the elementary schools and \$60 per child in the high schools of their respective counties. The amendment also made the state's share in this school support a first charge against all the revenues of the state. Under the Riley-Stewart Amendment of 1933 all the provisions of the 1920 amendment hold, except that the state now furnishes the total amount of \$60 per child in the elementary schools and \$90 per child in the high schools, and the county requirements are dropped entirely.

7. The 1933 amendment stipulates that the return of operative property to local and county tax rolls shall take place on July 1, 1935. The evaluation of this property for taxation purposes is to be made by the State Board of Equalization, not by the various county assessors as in the case of real and personal "non-operative" property.

to common property, the 1933 amendment provided that a state ad valorem tax on real and personal property could not be levied for more than 25% of the state budget, exclusive of the county school support shifted by the amendment to the state.

Effects of the Riley-Stewart Amendment

This amendment of 1933, though hurriedly prepared in the legislature, and accepted without thorough understanding by the people of the state, more profoundly affected the tax policies of the state than any measure since the adoption of Amendment Number One of 1910. It wiped out the "divided sources" plan, which had served as an instrument of tax injustices ever since it had been in effect. Thus the amendment must be looked upon as a step in the right direction, in spite of the unfortunate legislative aftermath which visited upon the people of the state the general sales tax.

Effects of the Return of "Operative" Property to Local and County Tax Rolls

With the return of the "operative" property of the public service corporation to the local and county tax rolls, the property tax base is automatically increased by approximately one-sixth over the state as a whole.⁸ The amount of operative property is not evenly distributed over the state with respect to population. Certain counties and districts will enjoy very large increases in their tax rolls; others will receive relatively small amounts, unless some other method is used in the apportionment than with respect to the actual location of the property. For example, certain mountain counties where dam and power sites are found, would be beneficiaries by enormous amounts. It is to be hoped that the return of the "operative" property will be made on some other basis, such as, for example, a wire-mileage basis in the case of electric companies.

Tax Bases vs. Rate Bases

THE amount of authority and responsibility invested in the State Board of Equalization in connection with the assessment and return of the "operative" property to the local

8. The total assessed valuation of real and personal "non-operative" property in California amounts to approximately \$6,000,000,000. The total assessed valuation of true operative property, computed on the same ratio of assessed to true valuation is about \$1,000,000,000. The ratio of assessed to true value as computed by the California Tax Research Bureau in its Summary Report, December 1, 1932, was 43.22%.

and county tax rolls is enormous. Two things are important in this work: (1) that the "operative" property be fairly evaluated, and (2) that the operative property evaluation be distributed on a fair basis.

What a "fair" evaluation for tax purposes is may be a little hard to determine. Probably no fairer tax base for true valuation of operative property could be used than that allowed by the State Railroad Commission for the fixing of service rates to consumers. The public utilities have always held that they should be allowed to use one base (a larger one) for figuring service rates to consumers than that used for figuring their tax assessment. There is apparently no honest logic which can justify this difference in bases.

It works in this manner: A utility company, let us say an electric company, builds a line into a mining camp in the Sierras, and establishes there a sub-station, and makes other types of capital investments. The town turns out to be merely a "boom" and soon disappears. The company holds that it should not pay taxes on its investment in the dead town, because it is receiving no return on its investment.

There should probably be no objection to this attitude. However, the company insists upon its rights to have this investment figured into its valuation when the State Railroad Commission computes what charges it may make to its consumers in the state. In other words the company holds that consumers all over the state should go on helping to pay interest on its bad investments such as the one in the "boom" mining town.

Four Bases in Computing Rates

The State Railroad Commission uses four bases for computing the service rates of the public service corporations, namely, historical costs, reproduction costs, market value (stock and bond value), and capitalized net earnings. Of these probably the reproduction cost base is the fairest for computing both services rates and the taxation base. The State Railroad Commission is handicapped in its work by Federal statutes, and there is always the possibility that its rulings may be contested in the federal courts. The State Board of Equalization does not face this difficulty, and in fairness to the people of the state it should use as a tax base the same as that utilized by the State Railroad Commission in computing fair service rates.

This should be a matter for the strictest and most immediate concern of the state legislature.

3. Evaluation of Forms of California State Taxes

THE foregoing brief sketches of California tax history will serve to reveal some of the influences, together with their motives, which have operated to establish prevailing tax practices in this state. If this history shows anything at all, it shows plainly that principles of justice and equality have been given but scant consideration in the evolution of our state tax program. But let us reserve our judgment temporarily while we attempt to evaluate our present tax practices in the light of the primary principle of "ability of pay," and in the further light of the four secondary principles stated near the beginning of this chapter.

Form of State Taxes

Bringing together the most important forms of taxes used to raise California state revenues we have:

poration. It is a form of sales tax which was shifted, at least for the most part, directly upon the consumer.

This is, generally speaking, not true of the tax on real estate. Thus the gross receipts taxes on the public service corporations made of these utilities "tax collectors" rather than taxpayers.

Thus though the gross receipts taxes in theory taxed ability to pay, they fell in reality upon the consumers with very little regard for the ability of the individual consumer's ability to support the tax.

The Inheritance Tax in the Light of Good Tax Principles

PROBABLY no tax is fairer or more justifiable from a social standpoint than the inheritance tax, provided proper and legitimate exemptions are made in the case of dependents. Properly applied and progressively graduated with increases in size of inheritances it not only serves as a fair method of raising needed rev-

Approximate biennial revenue 1933-1935

1. Gross Receipts taxes on public service corporations.....	\$69,000,000
This tax will be discontinued after January 1, 1935.	
2. Inheritance Tax	10,000,000
3. Bank and corporation franchise taxes.....	8,000,000
4. Insurance taxes	13,000,000
5. Beer and wine tax	2,000,000
6. General Sales Tax	100,000,000
7. General state ad valorem tax on property.....	
This tax is not levied at present, but, as pointed out above, it can be levied to the extent of 2% of the state budget exclusive of the county school money shifted to the state by the 1933 amendment.	
8. The Gasoline Tax.....	
This tax is now being levied in California to the extent of three cents per gallon by the state, and one cent by the federal government. The revenue from the state tax goes into a special highway fund, with certain allotments to the counties and municipalities.	

The Gross Receipts Tax on Public Service Corporations in the Light of Good Principles of Taxation

The gross receipts tax on the public service corporations will be discontinued on January 1, 1935. Nevertheless it may be well to consider this tax in the light of the tax principles stated near the beginning of this chapter. As was pointed out earlier in this chapter, the division of sources plan of taxation put into effect by Amendment No. 1 of 1910 was never fair to real and personal property. In the first place the division of sources plan did not in general relieve real and personal property from its tax load. Secondly, the gross receipts tax was never in any real sense of the word a tax on the cor-

porate, but it also serves the further social purpose of breaking down to some extent huge accumulations of wealth in the hands of a relatively few individuals and families. The extreme concentration of wealth in the hands of a few individuals and families has been a potent cause of the breakdown of the most significant governmental and cultural structures in history. Yet there has never in the history of mankind been such extreme concentration of wealth as is to be found in the United States at the present time.

The weakness in this tax is not in its lack of theoretical justice but in the fact that it is sometimes evaded, through the transference of property before death by gift or otherwise to the heir or legatee, and by other possible means.

Methods of overcoming this weakness can, however, be perfected.

The Corporation Tax in the Light of Good Tax Principles

The corporation tax now levied by the state is fixed, with a \$25 minimum on small corporations, in proportion to net income. Before 1929 this was applied in the form of a corporate excess tax. In general this is a fair tax, in that it is based upon the ability of the corporation to pay, and it is not easily shifted to the general buying public. The shift in 1929 from the corporate excess base of taxation to the net income base resulted in a considerable increase in the total taxes paid by the corporations affected. This shift was occasioned by the necessity of making our state bank tax laws conform to federal statutes.

Offsets⁹ from state taxes of this kind have been allowed the corporations for personal property taxes paid to local and county governmental units.

This tax has the additional advantages of meeting most of the four secondary principles. It is rather remunerative, and the flow of revenue is usually fairly even from year to year, though it is considerably affected during periods of financial depression. It is also cheap to collect.

Bank Taxes in the Light of Good Principles of Taxation

STATE taxation of banks is seriously hampered by present federal statutes, particularly by paragraph 5219 of the federal statutes, which requires that taxes on national banks be no higher than on other financial institutions, and mercantile, manufacturing, and business corporations. Prior to 1929 California taxed all banks on a share basis to the extent of approximately \$4,500,000 annually. The California State Tax Commission in 1928 recommended in favor of a modification of the bank tax law in the belief that the then existing tax on the share basis was in conflict with the federal law. Accordingly the legislature changed the bank tax to a net income basis at the same time that the corporation tax base was changed. This change resulted in great losses in revenue from the banks, as the following comparisons¹⁰ will show:

Income from bank taxes for three-year period 1926, 1927, 1928.....	\$13,499,374
Income from bank taxes for the three-year period following the change from share basis to net income basis (1929, 1930, 1931).....	2,292,255

The bank tax is a fair method of raising revenue, provided it is not made excessive, and provided further that the banks can under the federal statutes be made to pay in accordance with their relative abilities. At present, and during the last six years, the banks of the state have been in a peculiarly favored position with respect to taxes, and because of the protection they have received from Section 5219 of the revised Federal Statutes, they have escaped legitimate taxation to the annual extent of nearly \$4,000,000. The effect of the change, in 1928, of the California bank tax law on the payments of a few large banks can be readily seen from the following figures concerning three large California banks:¹¹

Name of Bank	Taxes paid before the change in the law (1928)	Taxes Paid after the change (1929)
Bank of Italy.....	\$657,003.32	\$23,434.72
Los Angeles First Nat'l....	345,453.78	12,404.90
Bank of California.....	243,991.76	36,624.59

A change in the federal statute is needed to liberalize state taxing of banks. Thus far efforts to bring about this action on the part of the federal congress have proved unavailing. Resolutions from various state legislatures and state tax commissions have pointed out the need to congress. A Joint Legislative Committee on Taxation of the California Legislature of 1931 addressed congress on the subject after thorough investigation of the matter in this state. In a supplementary statement, Senator Herbert C. Jones of San Jose proposed that the federal statutes should be revised to

"Permit the states to tax national banks on whatsoever basis they tax their own state banks"¹².

Such a liberalization of the federal law relating to national banks would make it possible for states to tax banks in just proportion to taxes on other corporations.

The bank tax in addition to being a fair tax when appropriately applied, is easy and cheap

9. Offsets were dropped by the 1933 legislature.

10. Figures taken from the Summary Report of the California Tax Research Bureau Report, December, 1932.

11. Figures taken from the Report of the Joint Legislative Committee on Taxation, California State Legislature, 1931.

12. See page 87 of the Report of the Joint Legislative Committee on Taxation, California, 1931.

to collect, and yields a fairly steady flow of revenue.

Taxes on Beer, Wines and Liquors, in the Light of Good Tax Principles

TAxes of this variety are really consumption taxes; that is, they eventually fall upon the consumer very much as does any sales tax, though as applied in California at present some of the tax is probably absorbed by the manufacturer. The license tax, a part of which now reverts to local governmental units, may be in part absorbed by the dealer.

Probably little injustice is caused by these taxes, as they are absorbed, to a certain extent, by the manufacturer or dealer. To the extent to which they are shifted to the consumer, they apply with total disregard to the principle of "ability to pay." Since wine and beer are both "non-essentials," the drinker is usually given as little sympathy in the matter of taxation as is the smoker whose tobacco in its various forms is always heavily taxed by the federal government.

Insurance Taxes in the Light of Good Tax Principles

The State of California at present levies a tax on the gross premium collections of insurance companies in the state. This tax is doubtless passed on to the consumer in some measure, but since individuals as a rule buy insurance with some respect to their ability to pay, there is probably a minimum of injustice involved in this tax.

The insurance tax is easy and cheap to collect, and difficult to evade. It is fairly remunerative and the flow of income from it is rather steady.

The General Sales Tax in the Light of Good Tax Principles

The general sales tax is a form of taxation which constitutes a "throw-back" to forms of taxation which were in effect before the French Revolution, and which it took a revolution to overthrow. It is completely the reverse of the ability to pay theory, in that it taxes poverty and tends to exempt wealth and ability to pay.

Under the sales tax there is no escape for individuals of low income who are compelled to spend everything for livelihood. Let us consider Citizen "A" as compared with Citizen "B" once more:

	Citizen "A"	Citizen "B"
Amount of income	\$1,000	\$100,000
Amount saved from income.....	0	90,000
Amount of income spent.....	1,000	10,000
Sales taxes paid (2½ %).....	25	250

Citizen "A" and Citizen "B" pay exactly the same percentage sales tax. Citizen "A" is forced to spend all of his one-thousand dollar income; therefore he pays a tax on his entire income. Citizen "B" saves 90% of his income which thus escapes taxation. He spends \$10,000 on which he pays a tax of \$250. The absolute nonconformity of this method of taxation with the ability to pay theory is apparent on the face of it.

The sales tax in its general form works hardships upon the individual and the family of moderate or low income. In modified form, with appropriate exemption of the necessities of life, it is less objectionable. With proper progressive increments in the luxury categories it may even take on some resemblance of meeting the requirements of the ability to pay principle. However, there are many difficulties in the way of administering this form of taxation justly. It probably should not be looked upon as a permanent part of a state's taxing system, but rather as a temporary and emergency expedient.

The popularity of the sales tax is probably to be explained upon the ground of the sureness and the quantity of the revenue it produces. The payment of the tax is so insidiously gradual that it is seldom seriously felt at any one time. The toll it takes is, however, none the less sure; and its effects upon the living standards of the people cannot be escaped. In many states, as in California, the sales tax had been the expedient used to bring relief to real and personal property. Real estate men, as a general thing, have sponsored the sales tax in the belief that it would bring tax relief to home owners, farmers, etc. A little study will reveal that nothing could be further from the truth.

Sales Tax Does Not Bring Relief to Real and Personal Property Owners

Home owners and farmers have been, and still are, entitled to sympathy on the ground of their tax burdens, as well as for other reasons. In many cases ownership of real estate carries with it a financial penalty part of which appears in the form of taxes. This condition of affairs is not only bad for the individual home owner; it is bad for society generally, and for the nation at large. That nation will be happiest, and safest from socially destructive influences, which in the long run keeps ownership of land distributed most widely among its population. Not only through high taxes, but through economic injustices of other kinds, the original landed classes of the United States, the farmer and the home owner, are being driven from their holdings. The effects of this trend if long con-

tinued cannot even begin to be calculated at the present time. Of one thing we can be sure; the effects socially will be extremely bad.

What thinking people want to see is a trend of people back to ownership of land—farmers and home-owners. Assumedly this too is desired by those who are influential in real estate groups and associations. But the way to accomplish this is not to put the very people who ought to own homes and farms under the necessity of paying a sales tax. By the Riley-Stewart Amendment approximately \$76,000,000 in real and personal property taxes were lifted from the "non-operative" property owners of this state. By the sales tax \$100,000,000 of biennial taxes were laid back on the same people, or on people who would be owners of homes and farms if they could afford to be.

The man with, let us say, a one-thousand-dollar income, whose natural tendency would be to own a home if he could afford it, will find it still more impossible to buy a home when \$25 or more¹³ is taken from his earnings in the form of a sales tax. The sales tax will not improve the real estate market in so far as the great body of earners who ought to be home owners is concerned. It will, on the contrary, put such earners at least one sizeable step further away from the possibility of home ownership.

The only true relief brought to real estate owners in California by substituting \$100,000,000 in sales taxes for \$76,000,000 in real and personal property taxes is to be found in the cases of large real estate speculators whose real estate holdings are large and whose payments in sales taxes will be relatively small. However, neither the future of the country nor the future of the real estate business can safely depend upon the operations of such speculators.

The sales tax presents certain other difficulties in that it is relatively speaking costly to collect¹⁴, and easy to evade. If considered from all angles it can hardly be judged as other than an undesirable form of taxation.

13. The present scale allows a 1-cent tax charge on a 15-cent purchase. This is in reality a 6½% tax.

14. The present law states that not more than 2% of the revenue derived from the sales tax shall be used in administering the tax. Experience shows that about 2% of the revenue goes to cover the cost of collection. This cost amounts to close to \$2,000,000 a biennium.

The State Ad Valorem Property Tax in the Light of Good Principles of Taxation

THE property tax has long been the backbone of the taxing systems of most American states. Originally ownership of property was probably a fairly good index to ability to pay taxes. This is no longer true. One year a farm generates a sizeable income; the next year perhaps it doesn't. Nevertheless the property tax is collected. One kind of property generates a relatively high income, another generates little or no income. Nevertheless the property tax is collected on both, often without regard to the income they produce. This tax violates at every turn the principle of ability to pay.

In addition the personal property tax is easy to evade, and it encourages dishonesty by penalizing honesty. It is likely that at least real property will have to remain subject to taxation as a kind of surety for state obligations. In California the property tax should be used by the state only as an emergency base when other forms of taxation fail temporarily to produce an adequate flow of revenue. Holding the property tax thus in reserve should never be used as an excuse for legislative indifference or incompetence, whereby the tax load of the state can be saddled back on real and personal property.

The Personal Income Tax in the Light of Good Principles of Taxation

The personal income tax, with proper exemptions, and appropriately graduated in progressive rate increments, offers the nearest approach to the ideal tax that has yet been devised. The federal government has long made use of this form of taxation. Many of the states also use it. In addition to being most fair, it is relatively cheap and easy to collect. The flow of revenue fluctuates widely with financial conditions, and under most income tax laws there are loopholes through which many potentially large income taxpayers escape their just payments. However, machinery for collecting this tax can be perfected to meet this latter objection¹⁵.

Attempts have been made to pass such a tax in several successive legislatures. The 1933 legislature passed such a measure through both houses, only to see it vetoed by the governor.

The chief opposition to the income tax arises, as might be expected, from individuals and groups who would pay most heavily if such a tax were levied. Down to the time of the actual passage of the income tax through the 1933

15. At present income tax laws are administered much more successfully in England than in the United States.

legislature it was almost axiomatic that an income tax would be impossible in this state. The reasons for its impossibility were by no means clear. An earnest inquirer into the matter would be given a variety of answers: that certain large newspapers were against the income tax; that certain organized groups would not permit such a tax; that nobody wanted it; or, he might be informed, vaguely, that "they won't stand for it!"

Much of this attitude still prevails. Nevertheless, it appears certain that an income tax of considerable proportions will find its way through the 1935 legislature as a means of providing needed general-fund revenue. The putting into operation of such a tax may well be looked upon by progressive-minded people as a real victory in the direction of tax justice.

The Gasoline Tax in the Light of Good Tax Principles

IN the year 1923 the state for the first time levied a tax on motor vehicle fuel. This tax of two cents per gallon was to provide money for the highway fund, and to be used exclusively for roads. In July, 1927, the tax was increased to three cents per gallon. At present one cent of the tax is returned to the counties for road purposes within the respective counties, and one-fourth of one cent is returned to municipalities for similar uses. Exemptions from the tax are made in the cases of purchasers of gasoline to be used for other than highway transportation purposes.

The gasoline tax is, of course, a tax on the consumer. It is immediately with the retail purchase passed to the final buyer. Thus it is in form a type of selective sales tax. In view of this fact the purchase of gasoline is exempted from the present general sales tax of the state. The underlying logic of the tax as used in California is the "benefit" theory¹⁶, and on the

16. The "benefit" theory never has had the full support of tax theorists, and it is now generally regarded as untenable. It holds, briefly, that an individual should pay taxes in accordance with the benefits he receives from the government. Applied to the millions of unemployed now receiving aid from governmental agencies, it would exact from such beneficiaries the heaviest taxes; which would be about as sensible as suggesting they support themselves by taking in each other's washing!

Applied to the California gasoline tax, the argument is that the people who use the roads should pay for the roads, and that those who use the roads most should pay most. To the extent to which the ability-to-pay principle applies to this California tax, its application is accidental and not by design.

basis of this outworn theory of taxation the gasoline tax has been generally accepted.

Two chief considerations regarding the gasoline tax are worthy of present study: (1) Does it conform to the requirements of good tax principles? (2) As a special tax levied for a specific purpose, does it conform to good fiscal policy?

What has already been said about sales taxes will in a general way apply to the gasoline tax. The gasoline tax is not as vicious as the general sales tax, since it does not levy upon a necessity of life. Probably, too, the gasoline tax falls with somewhat greater respect to ability to pay than does the general sales tax. However, the gasoline tax as applied in California violates the principle of ability to pay probably to a considerably greater extent than would a property tax. It is one of the newly devised¹⁷ forms of taxation designed to "broaden the tax base," and it serves to place unfairly high tax burdens upon the large part of the population among whom moderate to moderately low incomes are common. As an emergency measure this tax is perhaps excusable. It is cheap and relatively easy to collect. Its large flow¹⁸ of revenue is fairly constant. It should not be looked upon, however, as either a just or equitable means of collecting public revenue, and therefore, it should not be regarded as a permanent part of the state's taxing system.

A Special Tax For a Specific Purpose Is Bad Fiscal Policy

In connection with the second consideration mentioned above, little need be said. It is never good fiscal policy to set aside or reserve one source of revenue for a specific purpose. If the source tends to "dry up" or diminish in its flow of revenue; or if the specific need tends to grow out of proportion to the increase in the flow of revenue from the special source, there is likely to result a "starvation" of the activity represented by the need. Thus an important form of social service may be curtailed and crippled.

On the other hand, if the flow of revenue increases in a degree out of proportion to the growth of the need, the result is likely to be over-spending and extravagance. The latter type of danger is particularly present when the spe-

17. In 1915 President Wilson recommended a gasoline tax to Congress. Oregon was the first state to levy such a tax (one cent per gallon in 1919). The federal Congress waited to act until 1932, when a one-cent per gallon tax was levied.

18. The proceeds of this tax for the year ending June 30, 1932, were \$40,918,148. The total cost of collecting this amount of revenue was less than \$50,000.

cial purpose is represented by an item such as the state highway system. The fulfillment of the expansion need—the saturation point of new highways—is likely soon to be reached, leaving upkeep and maintenance the principal avenues of legitimate expenditure.

A few figures may make the above point somewhat clearer. The following table gives the biennial per capita expenditures of the State of California for three principal budget items from 1923 to 1933:

Biennium	State Expenditures per capita ¹⁹		
	For General Government	For Education	For Highways
1923-1925.....	\$4.21	\$5.81	\$5.11
1925-1927.....	4.62	6.41	6.54
1927-1929.....	5.05	6.67	7.74
1929-1931.....	5.73	7.10	9.91
1931-1933.....	5.81	7.11	10.14

It will be seen that over the ten-year period the per capita expenditures for general government increased by 38%; the per capita expenditures for education increased by 22%; while the per capita expenditures for highways (supported from a special source of taxation) increased over 98%. Logically it would seem that the more money spent upon highways, the less future expenditures for highways would have to be, since highways represent a relatively permanent form of improvement. The same logic does not apply to general government and education, since the public demand for new and increased forms of general governmental and educational services may make these items subject to more or less indefinite expansion. It will be seen, however, that the exact reverse of the logical expectancy appears in the above table. The underlying cause of this illogical trend during the ten-year period was undoubtedly the fact that highway expenditures were supported from a special and highly fruitful source of revenue.

Chapter II

The Revenue Problem of the 1935 Legislature

IN the preceding chapter the following topics were briefly discussed:

1. *The principles of fair taxation.*
2. *A brief history of state taxation in California since 1910.*
3. *The evaluation of forms of state taxes in the light of good principles of taxation.*

19. The figures in this table are copied from the Budget of the State of California for the 85th and 86th fiscal years, submitted to the Governor, January 17, 1933, by the State Director of Finance, Rolland A. Vandegrift.

Purposes of This Chapter

It is the purpose of this chapter to show briefly why a fairer program of state taxation has not been achieved in California, and to explain some of the difficulties which must be overcome before such a program can be achieved. A part of this explanation is frankly predictive, but with the predictions based upon past experience. No one will be better pleased than the writer if the worst of these predictions are not fulfilled.

Present Conditions of Our State Finances

At the close of the last biennium, June 30, 1933, there was a state general fund deficit of approximately \$9,000,000. During the present biennium, in spite of new taxes which have been levied upon the citizenry of the state, this deficit has substantially increased. By June 30, 1935, it will be something like \$32,000,000. Under present revenue provisions the deficit in the general fund would probably be somewhere between \$136,000,000 and \$178,000,000 by the end of the next biennium, June 30, 1937²⁰.

Now a state treasury deficit may or may not be a serious matter. Obviously the deficit occurs because expenditures exceed the money collected. When this condition is temporary, as a result of a lack of foresight or because of unexpected emergency spending, it is not an occasion for alarm. Public credit does not ordinarily suffer. When, on the other hand, the deficiency shows signs of becoming permanent, and promises to increase either because of the public's inability to meet expenditures or because of its unwillingness to adjust its tax policies and practices to meet its revenue needs, there is definite cause for alarm, and the state's credit suffers accordingly.

What Happened in the 1933 Legislature

This appears to be the state of affairs in California at the present time. The legislature of 1933, faced as it was with a relatively small deficit in the general fund, failed to meet the demands of the situation adequately. Efforts on the part of strongly organized and entrenched state taxpayers were directed toward the reduction of expenditures as almost the sole means of reducing and avoiding the deficit in the general fund. The people of the state, and their elected representatives in the state legislature, were called upon to curtail or abolish vital parts of their social program of welfare and betterment in order to reduce expenditures²¹. This the public and its representatives were not willing to

20. The more exact nature of this estimated deficit is given in the following chapter, pages 17 and 18.

do, particularly in view of the fact that these demands for "economy" were based largely upon the desire of organized state taxpayers to escape paying their just share of taxation.

With the economy drive successfully blocked, and the state's humanitarian and betterment program saved, for the time at least, the problem of providing sufficient revenue to meet current needs was taken up. Here, however, selfishness prevailed over honesty of purpose. The organized public service corporations which had during the preceding decade escaped state taxes to the extent of \$45,000,000, and which because of the differential between operative property and non-operative property tax rates stood to escape an additional \$11,600,000 during the present biennium, successfully withheld all attempts to increase their tax rates. A basic constitutional change in state taxing policies was passed by the legislature and approved by the people. County school costs to the extent of \$76,000,000 were shifted to the state. A general sales tax was voted upon the people, and public service corporation gross receipts tax rates remained unchanged.

Thus when the smoke of the great legislative battle of 1933 had cleared away, the only increases in taxes were those that fell directly upon the people. The common citizens of the state had traded away \$76,000,000 of real and personal property taxes and had received in return the generous sum of \$100,000,000 in general sales taxes. Executive veto had put a modest income tax bill to sleep. The bewildered public after years of the ancient "shell game," had failed to recoup its fortunes at "heads I win; tails you lose." And now the law of the survival of the slickest still operates in much the same old way in our state tax practices.

The Deficit Lingers On

THE deficit in the state general fund still remains like an unburied body to the embarrassment of everyone. Time will cure some things; but not a treasury deficit. Time only makes that worse.

The general fund deficit even now is not alarmingly large; it is alarming only because nothing has been done about it. It will be interesting to say the least to watch the 1935 legislature at work on this problem.

21. These demands related to reductions in public aid to the aged, and the unfortunate; curtailment of expenditures for character-building agencies; tuition charges in parts of our public education program, and similar proposals.

The Problem Is Now in the Hands of the 1935 Legislature

When the California legislature convenes in January, 1935, the perennial tax problem will again appear before it as the most important problem to be dealt with. In this respect the 1935 legislature will be like every other California legislature during the past thirty years. Whether this new legislature will meet the tax problem squarely, and attempt to solve it with reasonable fairness to all concerned remains to be seen. The solution to the tax problem will depend upon two things, namely:

1. The will of the legislature to work out a fair and equitable system of taxation to support the state's program of expenditures, and
2. The ability of the legislature to invent or discover methods of distributing fairly the tax-load involved in the support of the state's program of expenditures.

Lack of Will or Lack of Ability

IT is not the writer's purpose to attempt to minimize the enormous difficulties and perplexities that interfere with the achievement of a fair and equitable system of state taxation. Such a system cannot be worked out in the short time allotted to a single legislature. It must come as a result of years of patient and fair-minded experimentation that makes full use of both study and experience. Nevertheless, a study of tax legislation in this state during the past thirty years strongly indicates that lack of will rather than lack of ability has been the chief obstacle in the way of achieving a fair tax program. It is easy to becloud issues and confuse thinking where tax legislation is concerned. The average citizen, that is to say the general citizen body, is interested in results—immediate results. **Results** have been interpreted by the legislature as getting sufficient money to keep the state going, and the general citizen body has been prone to accept this broad legislative interpretation.

The voting public demands that the state shall engage in certain activities designed to benefit the citizen body. These activities involve the expenditure of public funds. It, therefore, becomes the duty of the legislature to collect the necessary money by taxation. To this extent the public is interested; to this extent the legislature accepts responsibility. The voting public says **get the money**; and the legislature proceeds to get it, usually by the most convenient methods possible. Thus expediency rather than

fairness becomes the legislative criterion in taxation.

Evading a Fair Taxing Program

If events in the 1935 legislature run true to form, the lack of will to distribute the tax burden fairly will be evidenced in two days:

1. By pressure exerted to reduce public expenditures in order that taxes may be to some extent reduced instead of **equalized**, and,

2. By more or less frenzied and ill-advised proposals for raising necessary public money by **easy** rather than by **fair** methods of taxation.

The outcome of either, or both, of these methods of approach to the California tax problem can end only in an extenuation of the problem. Neither method offers hope for more than a temporary solution.

Tax Reduction Achieved by Curtailing the Social Program Is Not a Solution

WHEN the public becomes aroused to the point where it resents existing tax procedures, as is at present the case in California, there exists a traditional formula to be applied to the situation. This formula has been preached widely during the past two years and will doubtless again be heard during the 1935 legislative session. The public is informed that if it continues to demand public services it must continue to pay taxes to support such services. This statement is so thoroughly logical that the public can only admit its inherent plausibility. Thus legislative "economy drives" originate. The public is called upon to curtail or scrap its social program, and is persuaded to demand that **taxes be reduced** rather than that **tax be fairly distributed**.

Now the history of social legislation in California, as well as in the rest of the United States, indicates clearly that the curve of demand for public services is, and has been for several generations, on the upgrade. That is to say, the people of California have been demanding more and more services at public expense. There is nothing strange about this. It is the logical thing to expect in a democracy.

The people demand that the public shall do for them what they cannot do for themselves as individuals. As individuals they are bound by the limitations of individual ability. The limits of group ability are much broader than the limits of individual ability.

It was this urge for accomplishment beyond the limit of individual ability that led to the formation of the first primitive tribal organization. The same urge underlies all social organi-

zations today, athletic teams, armies, industries, cities, states, and nations.

It is unquestionably true that this urge has led to almost infinite human wrongs. Because of it Genghis Khan rode on bloody hoofs over the maimed bodies of stricken peoples. So did Tamburlane and Attila, the Hun. Frederick the Great established a tradition of military conquest that lived again in Kaiser Wilhelm II, and Napoleon's victories are not yet forgotten in France.

But such regrettable examples are not to be confused with modern social trends in democratic states. The people want to live healthier, happier, more wholesome lives. They are making the achievement of better human living a collective enterprise, by demanding more and more in the way of public services. These demands indicate the awakening of spiritual qualities in our people that are typical of man at his best. A study of social legislation will show that these demands were first made by a relatively few "visionaries," and that they have won their acceptance by the masses of the people against popular indifference, against the inertia of tradition, and against selfish prejudice. These demands will neither cease, nor cease to grow, so long as the spiritual qualities in man continue to expand and develop.

The function of social leadership is not to rebuke or to stifle such demands, but rather to guide them. The man who attempts to resist such demands is behind the procession, not in front.

This is in no sense of the word an apology for useless public services, nor is it meant to condone wasteful public spending. It is the function of public servants, whether elected or appointed, to keep the social program in distinctly constructive channels, and to exercise their leadership in the guidance of the public as to its demands for, and its acceptance of, public services which are socially constructive. It is the further function of public servants to spend public money as efficiently and effectively as possible—to see to it that the citizenry get, in public services, value received for every dollar of public money that is spent.

But this does not mean that political leaders are justified in proposing that the social program developed to meet social needs be curtailed or scrapped for the purpose of reducing taxes. Social improvement through free public education, humanitarian principles involved in welfare work among children, the aged, the suffering, the helpless, and the unfortunate are matters which have proved themselves in terms

"social benefits, and which the public cannot be expected to relinquish. The same may be said of many other types of public services designed to minister to the spiritual and material benefits of the people. Opposition to such public services is sufficient to brand any individual as unfit for any type of social leadership. When such opposition is actuated by selfish prejudice, and occurs either openly or covertly through the channel of deception and misrepresentation, the title of **public enemy** may justly be added to the general brand of unfitness.

Leadership of this kind, if followed, inevitably leads to new ills and worse conditions. And yet the voice of such leadership has for years been abroad in California, and in the nation at large, in public and in secret counseling the people to relinquish their hopes of social improvement and to give up the precautions they have taken to provide for social safety and social welfare. These demands amount to asking the people of California to bankrupt themselves morally in order to make the state financially solvent.

Some of the proponents of curtailment of the social program are doubtless honestly deluded in their demands for "economy." For the most part, however, these demands arise out of the firm determination, on the part of selfish and privileged individuals and groups of individuals, that the tax burden shall not be equitably distributed. The demands for retrenchment were not pressed until the common citizens of the state first made demands for tax equalization. And the entire willingness with which even the loudest proponents of retrenchment look upon the loading of unfair tax burdens upon the shoulders of others indicates plainly enough that they are interested in saving their own pocketbooks rather than those of the common citizens of the state.

Easy Tax Methods vs. Fair Tax Methods

If and when the program of tax reduction through curtailment breaks down, the opponents of a fair taxing system are not at a loss for ways of meeting the situation without great embarrassment. The so-called "economy program" is merely the first line of defense. By this time, the legislative session is well advanced. It is plainly evident that money must be raised to meet the state's needs. There follows a great deal of talk about the deficit, and about the possibility of state bankruptcy. These are matters about which one with proper respect and reverence speaks in whispers.

Into this awful emergency many proposals

are hurled. Some of these would provide for new sources of taxation; others would merely increase the revenues from old sources. Voices are raised in opposition. Proposals and counter proposals follow. Committees act, compromises are effected, votes are taken. Finally the legislature adjourns, and the great State of California is left just where it was before—without a fair system of taxation.

The 1935 Legislature Should Be a "Taxation" Legislature

The foregoing description of how a fair taxation program may be evaded is not meant to be prophetic regarding the 1935 legislature. It is to be hoped that at the very outset the 1935 legislature will concern itself with the pressing tax problem without being led away on a false "economy" trail. The people of the state will not rest content while their great social program of service and betterment is needlessly sacrificed. The wealth of the state is amply sufficient to support all needs for service and improvement. Therefore the legislature of 1935 should proceed without delay to the immediate problem of tax equalization on the basis of the respective abilities of citizens to pay.

Chapter III

The Problem of Raising Revenue

In the pages which follow the budget needs of the state are set forth, and the question of how the general fund needs of the state can be met during the 1935-1937 biennium is discussed. It is not claimed that the proposals made, if followed, would finally solve the tax problem in California. Neither is it claimed that these proposals represent exact justice to all citizens. In many cases the taxes given here, if applied, would violate the basic principles of "ability to pay." It is claimed, however, that the proposals set forth in this chapter have merit in that they show how general fund revenues can be raised sufficient to save the state's social program with greatly diminished injustices to the great body of the citizenry who now are paying taxes out of all proportion to their respective abilities.

Some of the taxes mentioned are admittedly undesirable in principle. Among these are the modified sales tax, the gasoline tax, and the amusement tax. These taxes, if levied, should not be regarded as permanent parts of the state's taxing system. Through experience and investigation the utmost possibilities in the way of personal and corporation and bank net income

taxes, inheritance taxes, severance taxes, and taxes on speculative land holdings should be determined, with a view to the establishment of a permanent state tax program. To be most successfully used, both the net income tax and the inheritance tax should be applied by the federal government, and the revenues apportioned in large measure back to the individual states. This arrangement can, of course, be brought about only through appropriate legislation by the federal congress. Until such a federal policy is adopted the practice in this state should be to make as full use of these tax methods as possible. This will probably call for the setting up of a state income tax scale, though the recommendation made here calls for the adoption of a fractional part of the present federal scale as affecting net personal incomes.

Estimates to Be Considered As Approximations

Estimated revenues from the sources treated in this chapter should be considered for the

most part as rough approximations. In general the estimated revenues may be looked upon as being too small rather than too large, though an effort has been made to limit the probability of error in each case as much as available data would permit²².

How to Meet the Needs of the 1935-1937 Biennium

AS has already been pointed out, at the close of the 1931-1933 biennium (June 30, 1933) there was a general fund deficit of about \$9,000,000. The changes brought about in the general fund revenue laws of the state in 1933 failed to set matters right in the state's finances. The deficit as of June 30, 1933, has grown rather than diminished, and by the end of the present biennium will be something like \$32,000,000.

The situation appears darker still if we look ahead into the next biennium, as the following figures will show:

Estimated General Fund Needs 1935-1937

Deficit as of June 30, 1935.....	\$ 32,000,000
Interest on registered warrants.....	2,000,000
Normal needs of state government, allowing for normal growth increments.....	58,000,000
Fixed charges, including education.....	167,000,000
	\$259,000,000
Total estimated general fund needs.....	

Estimated General Fund Revenues 1935-1937

Inheritance taxes	\$ 10,000,000
Sales tax (2%, operative after July 1, 1935).....	80,000,000
Bank and corporation franchise taxes.....	8,000,000
Insurance taxes	13,000,000
Additional revenues from departmental sources, licenses and miscellaneous taxes	12,000,000
	\$123,000,000
Total estimated general fund revenues.....	

22. Estimated revenues from new tax sources, and from old sources under changed rates or conditions are likely to be considerably in error. An example of this kind may be cited in the case of the California general sales tax. Prior to the passage of the present sales tax, state tax experts estimated that a 3% sales tax would produce \$78,000,000 during a biennium. Experience over a period of about a year and a half shows that such a tax would have produced \$120,000,000 in a single biennium, an error of estimate of over 50%! The writer feels confident that none of the estimates given here will vary as widely from experience as the one just stated.

These figures computed on the basis of present revenue provisions for the state general fund point to an estimated general fund deficit of \$136,000,000 by June 30, 1937.

Promise of a Still Greater Deficit

The estimated general fund needs above given do not take into account further probabilities in the way of expenditures such as the following:

1. Capital Outlays For New Buildings. Many of the state's institutions are now seriously over-

crowded. The probable necessary outlays for building purposes during the biennium can be conservatively estimated at \$8,000,000²³.

2. Old-Age Pension Increases. Some adjustment of the present old-age pension law will probably have to be made. It is not unlikely that the federal Congress will enact legislation requiring state cooperation. What the increased cost to this state will be is, of course, problematical. The reduction of the minimum age from seventy years to sixty-five years would increase the demand upon the general fund for the biennium by at least \$4,000,000²³.

3. The twenty-four million dollars in relief bonds voted by California citizens in November, 1934, will, under the provision of the act itself, be spent by July 1, 1935. It is not improbable that such a program of relief will have to be made a part of the state's permanent policy. It appears certain that the program of relief will have to be continued during the next biennium.

Obviously the state cannot indefinitely continue a policy of bonding for purposes of relief. Eventually this item will have to become a part of the biennial appropriations from the general fund. The need in this connection can be set conservatively as \$15,000,000 per year or \$30,000,000 during the 1935-1937 biennium.

If these estimated needed expenditures be taken into account, as it seems reasonable to do, the general fund deficit which threatens, as of June 30, 1937, becomes \$178,000,000.

How to Meet This Situation

A DEFICIT in a state treasury is never an occasion for jubilation. A deficit that increases every biennium by 300 per cent or more is undoubtedly something to cause anxiety. As had already been pointed out above, the deficit in the general fund of this state has been occasioned largely by unsound tax legislation and by laxity in the adjustment of tax rates provided under such unsound tax legislation. Expediency and not justice has in general been the guiding principle in our state program of taxation.

The way out of the dilemma may not be easy. One thing, however, appears certain. A further continuance of past practices can only result in something approaching disaster. Two constructive pieces of legislation relating to taxes were introduced into the 1933 session of the California legislature, namely, the provision of Con-

stitutional Amendment Number 30, abolishing the separation of tax sources, and the income tax measure. The abolition of the separation of sources was ratified by the people. The income tax measure was vetoed by the governor.

The ratification by the people of the abolition of the separation of sources of taxation should have called for an immediate overhauling of the state's entire tax program. Instead, it invited the laying on of hasty and ill-advised taxes largely at variance with modern tax theory, and entirely contrary to the demands of equity and justice. The opportunity now presents itself to the 1935 legislature to begin the task of tax revision largely ignored in the previous session.

The varying merits of the different forms of taxes mentioned below are frankly discussed, and estimates of their probable revenue yield in California are given. All of these forms are not recommended even for present use. Certainly some of them should have no place in the state's permanent tax program. They are given here as possible means of meeting the state's general fund needs during the 1935-1937 biennium. As the writer has already pointed out earlier in this paper, a good taxing system can be achieved only by means of careful and fair-minded study and experimentation over a long period of time. The basic changes recommended below in the form of income taxes, franchise taxes, and severance taxes should be made the initial steps in this long-time program.

1. The issuance of ten-year bonds to the extent of the general fund deficit of \$32,000,000. This will increase the biennial demand upon the general fund by approximately \$9,000,000 but it will obviate the necessity of the immediate imposition of inordinately high taxes to offset the entire deficit in a single biennium.

2. Modification of the Present Sales Tax. The principles of justice and equity demand the exemption of life necessities from this tax. The only consideration favorable to this form of taxation is that it serves to raise needed revenue. It should be looked upon, in any form, as a temporary and emergency measure. A sound tax program will make little use of this form of tax, and then only in the luxury categories.

The present tax provides that on July 1, 1935, the tax rate on sales shall be reduced from 2½% to 2%. The law should be revised to exempt life necessities. Such exemptions will reduce revenue from this source by about one-third; that is, from the estimated \$80,000,000 on the 2% basis to something like \$53,000,000. The tax should be made to apply to sales of gas and

23. This is the figure set by Mr. Ray Riley, State Controller, for the stated purposes for the 1935-1937 biennium.

electricity. It is obviously unfair for the purchaser of other forms of fuel to pay the tax, while the users of gas and electricity are exempted. The addition of gas and electricity to the taxed list would increase the biennial revenue by about \$7,000,000.

Thus the net loss in revenue due to changes in the sales tax will be about \$20,000,000, or about \$40,000,000 under the yield of the 2½% tax as at present. This would be a serious general fund loss if not made up in some other way.

Possible Additional Sales-Tax Revenues

THE following modifications are mentioned as possible ways of increasing the sales tax revenue. Progressive rates in the luxury categories are especially recommended as long as the sales tax is continued.

1. Increase in the sales tax rate to 3%—this would increase the estimated \$60,000,000 to about \$90,000,000.

2. Progressive sales tax rates in the luxury categories. Depending upon the progressive rates, this tax might increase the sales tax revenue by \$8,000,000 or in total to about \$98,000,000.

3. **A State Personal Income Tax.** Repeated recommendations by State Tax Commissions in favor of the personal income tax have been ignored by the various legislatures. There is a constitutional provision of long standing which empowers the legislature to levy taxes on personal incomes. In the 1933 session such a tax was passed but later vetoed by the governor.

The present recommendation is for a personal income tax of 50% of the present federal rate. This source, which should yield in the neighborhood of \$50,000,000 during the next biennium, should be studied and the provisions for making it a still more important part of the state's revenue program should be carefully worked out over a period of years.

4. **Franchise tax on all Corporations and Banks, 7% based on net earnings without offsets of any kind.** Estimated biennial revenue \$21,000,000 or more.

5. **Severance taxes.** The severance tax is a tax on all the natural wealth severed from the earth, with the exception of agricultural products. The list of such products includes oil and gas, precious metals, ores, virgin timber, stone, cement, etc. It probably would not be advisable to apply such a tax at the present time to the timber industry of California. However, a three per cent tax on severed minerals, including oil and gas, alone would produce in the neighborhood of \$27,000,000 during a biennial period.

The writer recommends that the severance tax be applied to water power. Though the writer knows of no instance where such use of the severance tax has been made, there seems to be no valid reason why this form of natural resource should not be subject to the severance tax. If applied to water power, the tax should be levied on a flat price per power unit, and the taxes paid by the power company should not (if legally avoidable) be figured in the fixing of service rates by the state railroad commission. Such a tax if levied would probably raise several million dollars.

6. **A Tax on Advertising.** This tax is reasonably sound in theory. In the long run advertising adds nothing to the social wealth. As a method of educating the consuming public it is grossly abused. Highway billboards serve to confuse drivers, and to make the countryside unsightly.

A minimum billboard or sign tax per month, with progressive increments according to size of the advertisement, would produce considerable revenue.

A flat percentage tax of 3% on all newspaper, periodical, and "dodger" advertising would also be fruitful of revenue. The total revenue from both these sources would probably be not less than \$1,500,000.

7. **Gasoline Tax.** The gasoline tax, the writer has already pointed out, is not a fair tax. The present restrictions on the use of the gas tax money is bad fiscal policy. Nevertheless, the people of the state seem committed to this form of tax, and it would probably not be wise to discontinue it at the present time.

It is recommended here that the burden of carrying the interest and redemption of outstanding highway bonds should be placed upon the present highway fund. This would relieve the general fund to the extent of about \$17,000,000 per biennium.

A one-cent per gallon increase in the present tax for general fund purposes would yield about \$27,000,000 during the biennium. This method is not, however, recommended, except as an emergency revenue measure.

8. **Increased license plate charges.** This form of raising revenue is not recommended here. However, it is being proposed in certain circles on a flat increase basis. This form of increase would be less fair than would a change from the present fee rate of \$3.00 to a progressive fee scale based on car weight. Such a progressive scale extending from a minimum of \$3.00

up to a maximum of \$6.00 could probably be made to increase the biennial revenues from this source by about \$5,000,000.

9. An Amusement Tax. This tax is not recommended. It should be applied if at all only as an acknowledged emergency tax. On a 10% gross receipts base it would probably produce \$8,000,000 during a biennium.

10. Stock and bond transfer tax. This form of tax is a reasonably fair one. It is easy to administer and cheap to collect. The amount of revenue to be derived from this tax would, of course, depend upon the rate. At $\frac{1}{8}$ of 1 per cent the revenue would be something like \$1,000,000.

11. A tax on unearned increment in value of land. Study and experimentation will be needed in connection with this form of taxation. No definite recommendation as to rate, or estimate as to probable revenue is offered here. This is a decidedly desirable form of taxation, and consideration of it is recommended, especially as it may be made to apply to lands held for speculative purposes.

12. Increase in inheritance tax. This tax can be justly increased, especially in the higher categories, to raise an additional \$6,000,000.

13. Insurance taxes as at present produce about \$13,000,000.

14. Possibilities in the General State Property Tax. Under the so-called Riley-Stewart Amendment, a general state property tax may be levied equal to 25% of the state general fund budget, not including the county school cost transferred by the amendment to the state. Thus the state property tax constitutes a reserve source of state revenue to be used if necessary. It should be used as such, and future deficits in the general fund should be guarded against. Under the provisions shown above it is probable that revenues will be sufficient without an ad valorem tax. However, if at the end of the first year of the biennium it appears that the general fund income from the sources provided will for any reason be insufficient to meet the budget requirements, a state property tax should be levied the second year sufficient to make up the needed balance.

Recapitulation of Possible General Fund Revenues by Sources

<i>Kind of Tax</i>	<i>Estimated Amount of General Fund Revenue</i>	
	Minimum	Maximum
1. Sales Tax (1)	\$ 60,000,000	\$ 98,000,000
2. Personal Income Tax (2).....	45,000,000	55,000,000
3. Corporation and Bank Net Income Tax.....	21,000,000	25,000,000
4. Severance Taxes (3).....	27,000,000	35,000,000
5. Gasoline Tax (4).....	17,000,000	44,000,000
6. Advertisement Tax	500,000	1,500,000
7. Unearned increment in land value.....	no estimate	
8. Stock and bond transfer tax.....	1,000,000	1,000,000
9. Amusement Tax		8,000,000
10. Automobile license plate tax (additional revenue).....		5,000,000
11. Departmental Sources, licenses and miscellaneous taxes.....	12,000,000	12,000,000
12. Inheritance Taxes	16,000,000	16,000,000
13. Insurance Taxes	13,000,000	13,000,000
14. Ad valorem tax on property.....		65,000,000
Estimated Total	\$212,500,000	\$378,500,000

Note 1: A sales tax of 2% with exemptionss on sales of necessities of life, but including sales of gas and electricity, would produce about \$60,000,000. Progressive rates in the luxury categories could be made to produce something like \$8,000,000 additional. An increase in the rate from 2% to 3% would bring the total to something like \$98,000,000.

Note 2: A tax on net personal incomes of one-half the present federal rate is estimated to raise between \$45,000,000 and \$55,000,000.

Note 3: The severance tax on minerals alone is estimated to raise \$27,000,000 or more, applied to water power the severance tax could be made to raise an additional \$8,000,000.

Note 4: Interest and redemption costs of state highway bonds is about \$17,000,000. If paid out of the highway fund, this amount would be saved to the general fund.

An additional one-cent per gallon tax on gasoline would raise \$27,000,000 during the biennium.

LET us turn again to the estimated general fund needs for the biennium 1935-1937. General fund needs were estimated at \$259,000,000. This figure, however, included the deficit as of June 30, 1935, of \$32,000,000. Assuming that this deficit is provided against by a bond issue as recommended, we need to add \$9,000,000 fixed charges for interest and redemption of the bonds, bringing the total to \$268,000,000, less \$32,000,000, or \$236,000,000. This figure represents the estimated minimum budget need for the 1935-1937 biennium.

As pointed out, however, provision should be made for additional needs in the way of capital outlays, old-age pension increases, and relief. The estimates given previously present a total of \$42,000,000 as involved in such provisions.

This then brings the estimated maximum general fund need during the 1935-1937 biennium to \$278,000,000.

In the foregoing recapitulation of possible general-fund revenues, maximum and minimum amounts of revenue to be derived from the respective sources are given. The amounts given in the first column can be derived by tax methods that will be reasonably fair to all concerned. The total of this column comes to \$212,500,000 of general fund revenue, which is \$23,500,000 short of the estimated minimum general fund needs during the 1935-1937 biennium, and \$65,500,000 short of the estimated maximum general fund needs for the same period.

The second column gives estimated maximum amounts of revenue to be derived from the respective sources. The increases in the second column over the minimum figures in the first column in part represent forms of taxes not represented in the first column: a one-cent additional tax per gallon on gasoline; an amusement tax of 10% of the gross receipts base; an automobile license plate increase; and an ad valorem tax on real and personal property. For the rest the increases represent variations either in tax rates or in the tax bases. As stated earlier in the chapter, some of these changes are not recommended here. These maximum figures exceed the estimated minimum general-fund re-

quirements for the 1935-1937 biennium by \$142,500,000. They exceed the estimated maximum general fund needs by \$100,500,000.

If we drop the estimated revenue from the ad valorem tax (\$65,000,000) and estimated revenue from the amusement tax (\$8,000,000) from the second column, the total is reduced to \$305,500,000. This is still \$27,500,000 more than the estimated maximum general fund need of the state during the 1935-1937 period.

By dropping the one-cent additional tax on gasoline, the total of the second column is further reduced by \$27,000,000 to \$278,500,000. This is \$500,000 more than the estimated maximum general fund need for the coming biennium.

It certainly would not be advisable to tax beyond budget needs, as indicated in the column of maximum figures. Probably the amusement tax and the ad valorem tax should first be dropped from consideration. In the event that it seems feasible to do so, one-cent additional tax on gasoline should also be dropped from consideration.

In any event the income tax should be levied, not in some relatively small amount, but sufficient to raise a substantial part of the general fund revenues. Modifications of the sales tax, as indicated above, to the extent of exempting immediate necessities of life, and with progressive rates on the sale of luxury items should be made. Under these modifications at least the worst objections to the present sales tax would be eliminated. The severance tax also should be established in California tax practice. The proposed \$6,000,000 increase in inheritance taxes should also be made.

The advertisement tax, the transfer tax, and the additional automobile license plate charge, are matters for careful study. As emergency measures they deserve consideration, even though their yield may be relatively small in comparison to other forms of taxes.

It is believed that when these suggested changes have been made, important steps will have been taken toward a fairer future taxing system in this state.

Appendix

The Problem of Fixed Charges

FOR several years there has been much discussion of the so-called "fixed charges." Fixed charges are charges upon the funds of the state over which the legislature has no direct control, and they may be divided into two general classes:

1. State debts which automatically require money for interest and redemption, and
2. Special budget items which the people of the state have considered so important as to require special constitutional protection.

Few individuals would suggest that the state should repudiate its debt; therefore the present discussion will be confined to the second type of fixed charges mentioned above. The question then stated simply is this: Is it a good policy to write into the state constitution special provision for the support of special items of the state budget, over which the legislature can exercise no direct control?

Nature of the Present Constitutional Fixed Charges

Before seeking the answer to this important question, let us investigate the nature of such fixed charges as now exist in the state constitution. Upon examination we find:

1. Fixed charges for the support of public elementary and secondary schools to the total of nearly \$130,000,000 per biennium²⁴. These charges are given a prior claim upon all the revenues of the state.
2. Fixed charge for the care of orphans, for old-age pensions, and for aid to the blind to the extent of nearly \$3,000,000 during a biennial period.

Why Have Fixed Charges?

The fact that these budget items are fixed in the state constitution beyond the power of the state legislature to curtail or neglect is evidence of the fact that the people of the state believe that these items of the social budget are important enough to merit special protection. If

they were not thus guaranteed by the constitution they would be subject to the shifting winds of political forces, and to the varying opinions of successive legislatures. Especially they serve as a guarantee that the support of education, the orphans, the aged and the blind shall not be thrown entirely back upon the local communities, and thus upon local taxpayers, for financial support.

Why the Movement to Do Away With Fixed Charges?

It is somewhat difficult to understand the logic of those individuals and groups who demand the elimination of these constitutional guarantees. They are loud in their demands that the legislature be given discretionary power in making appropriations for these items. Yet they for the most part claim that they believe in public education, in the liberal care of orphans, and in providing for the aged and the blind. They even go so far as to declare that support for these items should not be decreased. And yet they demand that the constitutional guarantees be eliminated.

If what they want is a more liberal support of these items, then that can be accomplished without any change of the constitution. The legislature has full power to increase state aid to schools, to orphans, to the aged, and to the blind.

If, on the other hand, what they desire is to reduce the amount of state aid now being given to public schools, to orphans, to the aged and the blind, then that is good evidence of the fact that the constitutional guarantees are necessary.

Can Expenditures for Benevolence and Education Be Reduced?

It is frequently said by individuals who advocate the removal of fixed charges from the constitution that it is impossible to reduce expenditures for education and benevolence so long as the constitutional guarantees remain. Such statements are either born of ignorance or of the desire to deceive. Nothing could be further from the truth than such statements.

Local communities bear very large shares of the costs both of benevolence and education. The local costs of these items can be reduced at the will of the people of the locality. The constitutional provisions guarantee only that the

24. The state is required by the constitution to provide out of the general revenue of the state \$60 per child in average daily attendance in the elementary schools, and \$90 per child in average daily attendance in the high schools during the previous year.

state's share of the support of these items shall not be decreased. Thus it is impossible for state taxpayers to escape their share of supporting these items by loading heavier burdens upon the local property taxpayer.

How It Works

Public expenditures for education furnish a good example of how the constitutional guarantees work. Between 1931 and 1933 total expenditures for public education in California were reduced by \$33,000,000. Every cent of this decrease in expenditure for education resulted in reduction in local property taxes. If there had been no constitutional guarantees for education, and if the legislature had seen fit to reduce state aid to the schools, it is probable that most, if not all, of the benefits of this reduction would have gone to state taxpayers.

THE wisdom of the people of the state in writing the guarantees of state support to the public schools into the constitution is plainly to be seen if we consider what the effects of their removal might be. In the first place, the schools would be thrown into the whirl of state politics. The friends of the public schools would be forced every two years to bring their powers of persuasion to bear upon the state legislature in an attempt to make certain that the schools would be provided for. Out of this necessity unwholesome conditions affecting the public schools would undoubtedly result.

More serious still, if a single legislature should fail to make adequate appropriations for public schools, the unhappy spectacle of closed schools all over the state would follow. This has been the condition of the schools in many of the states of the Union in which constitutional guarantees to education do not exist or exist in inadequate amounts.

Schools Would Close

Without state aid the entire burden of supporting the schools would fall upon the local school districts. In at least twelve hundred districts (mostly rural) of the state's three thousand elementary school districts the elementary schools would have to close their doors. Probably an additional one thousand elementary schools would have to reduce the school year to six months or less. One-half of the high school districts would be forced either to close their doors or to reduce their terms to five months or less. These are conservative estimates.

The arguments against constitutional guarantees of financial support to special budget items

are based upon the assumption that the state legislature should control the expenditures of all state money. Such legislative control is not necessary even to good fiscal policy. The will of the people of the state who wrote the guarantees into the constitution is above the will of the people's elected representatives in the legislature. The present facts of the case here in California, and the experience of other states where such guarantees do not exist, indicate that constitutional guarantees for state support of public education and certain benevolences are matters dictated by good social policy.

* * *

Academic Freedom

PRINCIPLES of Academic Freedom is a four-page statement prepared as a basis for discussion and action by the committee on academic freedom of the American Civil Liberties Union. Secretary of the committee is Lucille B. Milner, 100 Fifth Avenue, New York City.

The Committee on Academic Freedom, of 27 members, includes such distinguished school people as Mary E. Woolley, Alexander Meiklejohn, William C. Bagley, George S. Counts and William H. Kilpatrick.

The opening paragraphs of the statement are:

At no time in the past has the question of academic freedom been of greater concern to American educators than today. With the increasing complexity of social life there has emerged a class of specialists in knowledge whose service to the community depends upon the absolute confidence which the community reposes in their intellectual integrity.

Any attempt to abridge the right of research, teaching, and publication is therefore a fundamental challenge to the teachers' professional status, for where the presumption of freedom and disinterestedness is lacking, his work is rightly suspect.

In addition to his vocation as a scholar, the educator, by virtue of historic tradition as well as membership in a democratic community, is called upon to furnish leadership both in moulding the characters of the young and influencing public policies. The exercise of such leadership carries with it the necessity of critically evaluating contemporary culture.

The imposition of arbitrary checks upon freedom of teaching, criticism, and public propagation of belief makes it impossible for teachers to develop the traits of leadership—indepen-dence, insight, and initiative—for which the community looks to them today.

Battle for Books

L. S. GERLOUGH, Teacher
Lowell High School, San Francisco

IN a recent Sierra Educational News appears an article by Mary F. Mooney entitled Budgets and More Books. The question of raising money for more books is a broader one than any school librarian can deal with effectively. It is a concern of the teaching body as a whole.

Cubberley declared that all educational advance partakes of the character of a battle; school people should recognize the fact and take action. Teachers should be prepared to take direct action.

There comes a breaking point when the teacher must say, "Give me more books for my pupils or my work is jeopardized." At a California educational conference two years ago, Professor Ernest Horn of the University of Iowa advocated this method.

Teachers are not agreed among themselves as to what books they want. Teachers and school librarians are not agreed as to the number of copies to be ordered nor the type of school libraries to be maintained—a large main library or a main library with supplementary classroom libraries.

Just now we are passing through a period in which the old type of recitation is being discarded. Teachers no longer make day-to-day assignments in their classes, but base the procedure on unit assignments of a week or more. This necessitates a higher stage in the development of materials of instruction. Teachers should all become better research workers and discover the materials they need for their students. They cannot depend on some one else to do it for them.

Furthermore, each teacher's needs (books, maps, pictures, other visual aids) should be put into written form so that teachers, pupils, librarians, and administrators may know what they are.

What is the instrument through which a teacher can show what he or she needs in the way of teaching-materials? It is the teacher's personal mimeographed syllabus of the courses which he offers. The day has passed when a good teacher's work could be adequately assessed by a supervisor casually bobbing into the room to see how a recitation is going. If the teacher is modern he does not conduct recitations of the traditional type.

The written organization of the work should be evaluated. The teacher's syllabus should be

prepared primarily for the pupil, but also so that the librarian can know the authors and titles of books needed and the number of copies to order. The number of copies ordinarily can be estimated only by a trained school librarian who knows intimately the school set-up and routine.

Miss Mooney's article states that in normal times $1\frac{1}{4}\%$ of the budget is spent on books, but this doubtless includes textbooks as well as library books. In many courses textbooks will continue to be used, but good modern teaching demands that much larger provision be made for library and reference books.

I know of a high school course in Pacific Relations where the teacher was allowed \$7 per pupil for reference books. This is perhaps the amount which should be spent in many courses as an initial expense.

IHAVE heard of a school librarian who has teaching-materials in such abundance and so well-organized that she sends to every class in the school at every period a large amount of illustrative material. This is something we cannot hope for generally at present. However, we teachers should soon come to the point when we can be assured that, when we send pupils to the school library for special materials listed in the syllabus, the reference materials will be there available for ready use.

Up-to-date school administration will take the lead in organizing the teachers and the school patrons to show (1) that more library materials should be gotten, and (2) the way to get them.

It is as important to have teaching equipment of this sort as it is to provide school-buildings of permanence and architectural beauty. We teachers should take up the battle for adequate library equipment and not quit until our pupil's needs are met.

* * *

The Social Service Review

GRACE ABBOTT, one of the great women of the United States, for 13 years chief of the Federal Children's Bureau and now professor of public welfare administration at University of Chicago, is managing editor of *The Social Service Review*, a quarterly.

A poll conducted by a national woman's magazine placed her among America's twelve most distinguished women, for her battle against infant and maternal mortality, child labor, and juvenile delinquency.

Nebraska-born, Miss Abbott graduated from the university of her state, got her master's degree in political science and studied law in the University of Chicago, and entered on a public career as executive secretary of the state immigrant commission.

High School Essay Contest

Tercentenary national essay contest sponsored by the Celebration Committee, Department of Secondary School Principals, National Education Association.

1. Subject—This is a competition to encourage student thought on the subject of high school education. Students are free to write upon any topic related to the high school. Suggested titles are: "What My High School Does For Me," "The High School of the Future," "Needed Changes in the High School," "Democracy in the High School," "Methods of Financing High School Education."

2. Prizes—First prize is a free trip with all expenses paid to Washington, D. C. There are no other national prizes posted by the Celebration Committee. Students by virtue of writing the best essay in their high school will be awarded appropriate certificates of honor bearing the seal of the high school tercentenary.

3. Eligibility—Any high school in the United States will be eligible to enter this contest. To be eligible for the national prize, an essay must first have been judged best in its high school by a committee of faculty members or by representatives of civic organizations who sponsor the local competition.

4. Headquarters—Essays which are entered in the national contest must be mailed to the High School Celebration Committee, Room 1306, 155 East 44th Street, New York, New York.

5. Closing Date—All entries for the national prize must have been received at national headquarters by midnight, April 1, 1935.

6. Judges—The Department of English of Iowa University will choose the national prize winner.

* * *

In Memoriam

William F. Turnbull, a native of Scotland and for 25 years a trustee of the San Mateo elementary school district, passed away January 4.

Seven years ago Mr. Turnbull created a permanent trust. By its terms the interest accruing each year is awarded as a prize to the pupil with the highest record graduated from the 8th Grade of the William F. Turnbull school.

The annual award has ranged from \$600 to \$900. The stipulation of the trust is that the prize and its interest shall be used to assist in a college or advanced education.

Robert Dhu Smith, 45, for the last eight years principal, Sutter Creek High School. He was principal of Lincoln High School for several years, and of Sutter Creek Grammar School for a year. His father, the late Milton W. Smith, was a prominent educator in San Joaquin County for many years.

Howard P. Short, supervising principal of the Benicia schools. He formerly was the principal of the Oroville schools and also taught in Gridley.

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* * *

Science at Home, by Edith M. Patch and Harrison E. Howe, 460 pages, many illustrations; the Macmillan Company. This is Book V of the Nature and Science Readers and is highly recommended. The series is nationally recognized.

CALIFORNIA school-people are co-operating with N. E. A. Department of Secondary School Principals in the celebration of the 1935 tercentenary, 300 years of American high schools, 1635-1935.

A pageant written and successfully produced by students and faculty of University High School, Ann Arbor, Michigan, has been accepted as the official tercentenary pageant and is being published by Samuel French. A radio pageant has been completed and is available for distribution. Every California secondary school is recognizing this great tercentennial.

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Imperial County: *Laguna, Lantana, McCabe, Meloland, *Ogilby.

Inyo County: *Tecopa, Bishop Union High School.

Los Angeles County: *Calabasas, Glendora District, Redondo Beach District, Roosevelt, Rosemead, Excelsior Union High School, Puente Union High School, Burbank—Emerson, Lincoln, McKinley, Joaquin Miller, Theodore Roosevelt, Compton District, Covina District—Merwin, Covina High School, Glendale—Administration Department, Balboa, Ceritos, Columbus, Edison, Eugene Field, Fremont, Lincoln, Magnolia, Horace Mann, Montrose, Muir, Monrovia—Mayflower, Orange Avenue, Santa Fe, Wild Rose, Ivy, Canyon, Whittier—Jonathan Bailey, Lydia Jackson, Longfellow, William Penn.

Orange County: Brea District, *Paularino, Placentia—Baker, La Jolla, Valencia High School, Seal Beach, El Toro, Newport Union High School, Tustin Union High School.

Riverside County: *Alamos, *Antelope, Cabazon, East Vale, *Edom, *Ferndale, Hemet District, *Jurupa Heights, *Lakeview, *Menifee, Nuevo, Thermal, Union Joint, Val Verde, *Wildomar, Perris Union High School.

San Bernardino County: Adelanto, *Bagdad Big Bear Lake, Bloomington, Camp Baldy, Colton—Garfield, Crest Forest, Cucamonga, *Fallsville, *Hesperia, *Ludlow, *Pass, San Bernardino City Schools—Burbank, Edison, Urbita, Detention Home, County Hospital.

San Diego County: Chula Vista, Lemon Grove, National City—Central, Old Central, Highland Avenue, Lincoln Acres, Sixth Street, Sixteenth Street, Otay, San Dieguito, *San Onofre, *San Felipe, Escondido Union High School, Julian Union High School, Spencer Valley—Volcan Branch.

Santa Barbara County: Artesia, *Ballard, *Linden, Maple, *Pleasant Valley, *Rice, *San Julian, *Santa Rosa, *Suey, *Tepusquet, *Wasioja, *Olive, Lompoc Union High School.

*One teacher school.

Ventura County: Center, Oxnard—Roosevelt, Saticoy, Ventura City Schools—Lincoln, May Henning, Sheridan Way, Washington.

Los Angeles City: Annandale, Bridge Street, Carpenter Avenue, Chermoya Avenue, Elysian Heights, Fries Avenue, Griffin Avenue, Humphreys Avenue, Miramonte, Ninety-ninth Street, South Park, Twenty-eighth Street.

Contra Costa County: Cowell, Danville Union, Knightsen, Lafayette, Morgan Territory, Alameda Union High School.

Lake County: Blue Lakes, Cache Creek, Glen Eden, Lakeport Union Elementary, Loebomi, Lucerne, Morgan Valley, Spruce Grove, Upper Lake Union Elementary, West Lake, Kelseyville Union High School, Lower Lake Union High School, Middletown Union High School, Upper Lake Union High.

Napa County: American Canyon, Browns Valley, Calistoga Elementary, Carneros, Enterprise, Mountain Joint, Oat Hill Joint, St. Helena Union Elementary, Shurtleff, Soda Springs. Napa City 100% as follows: Intermediate, John L. Shearer, Lincoln, Napa Union High School.

San Joaquin County: Alpine, Atlanta, Needham School in Lodi, Linden Union High School.

Solano County: Crescent Island, Crystal, Suisun, Toleras, Armijo Union High School, Dixon High School, Vacaville Union High School.

Sonoma County: Alexander, Bay, Canfield, Duncan's Mills, Eucalyptus, Eureka, Freestone, Jonive, Lafayette, Lakefield, Lone Redwood, Mt. Jackson, Ocean View, Payran, Petaluma—Washington, Lincoln, McKinley, Philip Sneed, Pleasant Hill, Preston, Santa Rosa—Annex and Lincoln, Steuben, Watmaugh, Watson, Wilson, Wright, Petaluma High School, Petaluma Cotati Branch Junior High School, Santa Rosa High School.

Stanislaus County: Belpassi, Cole, Denair, Emory, Gratton, Lafayette, Lowell, McHenry, Milnes, Oakdale—Departmenal and West End Primary, Prescott, Rising Sun Joint, Roberts Ferry Union, Robinson, Rosedale, Roselawn Joint, Turlock Elementary 100% with Hawthorne and Lowell, Waterford.

Tuolumne County: Big Oak Flat, Buck Meadows, Chinese Camp, Corner, Curtis Creek, Green Springs, Groveland, Montezuma, Moccasin Creek, Rawhide, Tuttletown, Wards Ferry.

Modesto City: Roosevelt, Ehslen, Franklin, John Muir, Washington, Wilson.

Richmond City: Fairmont, Grant, Harding, Kensington, Lincoln, Nystrom, Peres, Stege,

Washington, Woodrow Wilson, Longfellow Junior High School, Continuation High School.

Albany: Cornell, Marin.

Stockton City: Stockton High School, Continuation High School, Bungalow, Luther Burbank, El Dorado, Franklin, Fremont, Grant, Lottie Grunsky, Hazelton, Jackson, Jefferson, Junior Trade, Lafayette, Lincoln, McKinley, Monroe, Roosevelt Victory, Washington, Weber, Weber Primary, Woodrow Wilson, Bret Harte Preventorium.

Vallejo City 100%: Vallejo High School, Mary and Guadalupe Vallejo Junior High School, Bay Terrace, Charles F. Curry, Lincoln, Grant, Farragut, McKinley, Roosevelt.

President Roosevelt's Picture

THE PRESIDENT, in response to the desire of many teachers and pupils, has inscribed a splendid photograph of himself. This photograph is reproduced by the Federal Office of Education. Excellent copies, 9 by 11 inches, on heavy paper suitable for framing, are available as inserts with School Life; price 10 cents. Those wishing a copy of this inscribed photograph of the President should place their orders at once with the Superintendent of Documents, Government Printing Office, Washington, D. C.—J. W. Studebaker, United States Commissioner of Education.

Major Trends in Public Education

JOINT Commission of N. E. A. on the Emergency in Education recently issued a 12-page bulletin, "Major Trends in Public Education." This graphic presentation of the terrific onslaughts by the depression upon the children and the public schools of America is worthy of most careful study by every California school-worker. The major conclusions are:

1. The downward trend in expenditures for education is apparently checked, and a slight improvement is registered in the estimates for the school year ending in 1935.
2. These preliminary indications should not be magnified to suggest definite, substantial recovery. Conditions vary. In the drought area, for instance, the school outlook is definitely unfavorable. Furthermore, anticipated gains are not great anywhere. **Present trends would need to continue for 25 years to regain 1930 levels.** All that can be safely said at present is that the decline in school revenues for the Nation as a whole has been checked.
3. The rapid growth of high-school enrolments which marked the early years of the depression has apparently continued unabated. Although elementary enrolments are declining, high-school gains are more than sufficient to offset this loss.
4. Some school systems are restoring various services which were eliminated during 1932, 1933, and 1934. Many school systems also have taken steps to restore wholly or in part the salary reductions previously imposed upon teachers.
5. Briefly, the central problem now facing education seems to be that of recovery. With downward trends stopped, the public must now decide whether the schools are to be left stranded at the low levels enforced by the economic depression.

The period of educational recovery should also bring improvements in school organization, finance, curriculum, and services. A time of rebuilding offers a unique opportunity for critical appraisal and progress.

★ ANNOUNCING ★

Rugg and Krueger ELEMENTARY SOCIAL-SCIENCE SERIES

An important new course for grades three to six, giving children a vivid and arresting picture of man's social development. Like the Rugg Social Science Course for junior high school, this series recognizes no subject barriers, but draws upon all the social-science fields.



Much fascinating new material is introduced. The treatment is dramatic, stimulating. Pictures and other illustrative material are effectively used.



The series includes eight Reading Books, each with Workbook of activities and Teacher's Guide. Four books will be published this spring:—I. The First Book of the Earth; II. Native Peoples; III. Communities of Men; IV. Races and Nations. The others will follow.

GINN AND COMPANY

45 Second Street, San Francisco

"Western Youth Meets Eastern Culture"

A book review by RALPH V. CUTLIP, Garvey School, Wilmar, Los Angeles County

THE teacher who is engaged in presenting an integrated program to her pupils will find some very helpful suggestions in this volume issued by the Lincoln School of Columbia Teachers College*. This publication is a detailed report of a three-year investigation made by a committee on the problem of organizing a better unit for the Seventh Grade in the Lincoln School. The report was edited by Dr. L. Thomas Hopkins of Columbia University.

The investigators have made two valuable contributions to education. First, they have reiterated forcefully and ably the thesis that the youth of today must be trained to take their place tomorrow in a more ideal society compatible with scientific progress. Secondly, they present an experiment, a modus operandi, whereby pupils are afforded the opportunity of social-educational experiences necessary for the development of judgment and appreciation of the positive values in thought and action in their daily lives.

As a philosophic basis of the study, the assumption was made that social vision has not kept up with mechanical progress. In the present period of chaos and conflict, the world feels acutely the need of social ideals in keeping with the new conditions of life. The immediate social status quo can neither be modified nor glorified to fulfill present needs. Furthermore, the imitation of the cultures of other races will not solve our problems.

However, the study of the common elements in various cultures will give perspective, vision and incentive. An intelligent social guidance and control is thought necessary to insure the general social welfare. Men must work out a good plan, and a method to bring it nearer man. In this process of reform, the business of education is to guide the way by teaching the pupil to judge the greater values in the fundamentals of human relationships.

The Orient as a unit of subject-matter was chosen by the teachers for their study. Especial emphasis was given to China and Japan. The plan of the experiment and its motivation are discussed thoroughly in such a fashion as to

acquaint the reader with all the problems entailed, involving administration and technical difficulties faced by any teacher in the selection and presentation of a unit.

A consideration of the lives of the people, their struggles and triumphs, ceremonies and religion, customs and manners, agriculture and industry, politics and government make possible the integration of all subjects and provide ample opportunities for the pupil to learn to exercise his judgment and evaluate his academic and social experiences.

The authors contend that a proper background must be built up in order to nurture normal creativity. Emphasis was placed on the development of aesthetic accomplishments through the medium of pupil performance. The writers claim that the social studies set the stage, geographical and historical facts are considered basic to complete understanding and orientation; creativity is attained chiefly through English and art.

THE investigators claim that art should play a very prominent part in the modern curriculum. In the struggle to "get ahead" there is little time left for the cultivation of wholesome interests and hobbies. Art heretofore has borne the stamp of the Machine Age. Little opportunity has been given to creative work. Art, here, is considered not merely for adornment but as an excellent opportunity for the teaching of correct aesthetic values.

English is something to be done rather than something to be learned. Reports, outlines, stories and poems provide excellent situations for critical thought and the selection of correct values.

Not only are these new methods beneficial to the students but as Dr. Hopkins says, "The broadened perspective, the self-disciplining that comes with any co-operative enterprise that is engaged in voluntarily, the realignment of subject values, the rediscovery of the pupil, the reinterpretation of educational outcomes, and the gripping, forceful, yet unique creative intellectual challenge are rewards, none the less, real and attainable, to the teachers."

This book contains a bibliography of 162 annotated titles suitable for children. The references cover the subjects of art, literature, religion, social life and customs, economics and politics.

*Frances G. Sweeney, Emily Fanning Barry, and Alice E. Schoelkopf. Published by Bureau of Publications, Teachers College, Columbia University, for Lincoln School of Teachers College, New York City.

Public Education

(Continued from Page 19)

administered. Teachers have propagandized a bit in the protection of a status quo within the schools. They have had easy access to a stereotype in the public mind that has frowned upon change, and resisted modification or innovation. There has been too great reluctance to accept the obvious necessity for change and readjustment—a hesitancy to brave the dangers present in experimentation and exploration. There has been a lethargy and a complacency that have encouraged a policy of drifting within safely protected conventions. In so doing, teachers and friends of education have aided the propagandist who would curtail public education by driving from its support those who are properly dissatisfied with the present accomplishments of the schools.

The schools have generally cleared themselves of the charge that they are over-ridden with fads or frills only to prove that they are archaic in a world that is moving with tremendous speed toward new conditions, new demands, new problems. The friends of public education exceed in number, in votes, in strength, in influence, and in power those who oppose public education. We must rescue these friends from the propagandist who would gleefully destroy them, and turn them to the educator who would have them see "eye to eye" with those wise founders of this democracy who understood from the first that a "wide diffusion of knowledge among all the people is essential to the safety and perpetuity of representative government".

* * *

Adult Education at Des Moines

THE largest Adult Education project, both in scope of program, as well as in numbers reached, ever undertaken in the United States, is being conducted in Des Moines, Iowa. The program is a five year one and is financed by the Carnegie Corporation, but is under the immediate direction of the superintendent of schools.

Forums of three kinds are held. 1, City-wide forums lead by eminent speakers who come in for a single night; 2, forums held in various city high schools by leaders who come to the city for a period from three to six weeks; and 3, neighborhood forums held in the grade school buildings of the city by leaders who are engaged for at least a semester. The above scheme results in 20 forums a week being held. The subjects are political, social, economic and cultural.

Dr. Hubert Phillips, professor of social science of Fresno State Teachers College, and widely known in California educational circles, is on leave of absence for a semester while serving as a forum leader in Des Moines.



GOING to the N. E. A.? The meetings are educational, inspirational; Atlantic City, entertaining, healthful. Visit the Winston Exhibit, D-12, D-14—opposite the Registration Booth.

THERE were 54,000 soldiers named Smith in the A. E. F. during the war. But among geography authors there is only one Smith—J. Russell Smith, author of the new Smith Single-Cycle Plus Series (HOME FOLKS, WORLD FOLKS, AMERICAN LANDS AND PEOPLES, FOREIGN LANDS AND PEOPLES, and OUR INDUSTRIAL WORLD).

WHO'S afraid of the big bad—doglike carnivore or any of various small coleopterous or lepidopterous larva which infest granaries? You're right! Little Johnny never found this definition of WOLF in THE WINSTON SIMPLIFIED DICTIONARY.

IT isn't John; it isn't William—the most common name of men and boys throughout the world is Mohammed.

PRINCIPALS of smaller high schools sometimes hesitate to introduce a commercial course because they fear it may be expensive. The new Winston commercial texts (INTRODUCTION TO BUSINESS, BOOKKEEPING FOR IMMEDIATE USE, and TYPEWRITING FOR IMMEDIATE USE) enable any principal to offer commercial education at minimum cost. These books stress the modern socialized type of course and adapt commercial education to the needs and desires of practically all students, while the teacher's manuals are so explicit that any high school teacher can successfully handle these subjects.

AT least 1,400,000,000 persons or 70 per cent of the entire world today still wear an amulet or some other emblem or charm to protect them from evil spirits, bad luck, or sickness. Preferable for the latter is DR. COPELAND'S HOME MEDICAL BOOK (\$2.95). "It's a comfort to have it handy," one Principal wrote. "Within a week we used it in two emergencies," wrote another. 595 pages. Indexed for quick reference.

1635—founding of Boston Latin School, forerunner of the American high school.

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Forgotten Folk of the School System

O. S. HUBBARD, *Superintendent of Fresno City Schools*

ASCHOOL system can not function without Teachers. Society recognizes this fact and from time immemorial nations have paid homage to Teachers. Though sometimes tardy and inadequate this recognition is well deserved and I would be the last to detract from it one jot or tittle.

I plead for recognition of a large and important group of public school servants who might be appropriately designated the "forgotten men" of the school system. This group comprises the many specialized workers, most of whom have been added to the staff as schools have grown in size and broadened in function.

Without the help of these ghost workers teaching would be difficult if not impossible. Therefore, as we honor Teachers let us remember these unsung Workers in every school department:

The Laborer whose work along so many lines is basic of the operation of any school system.

The Janitor who keeps the building sanitary and comfortable so that the pupils and teachers can work to best advantage.

The Gardener who makes the school yard a place of beauty and inspiration for all who see it.

The Mechanic who is responsible for the important work of maintaining school plant and equipment.

The Storekeeper who assembles necessary supplies, books and other materials without which instruction would not be possible.

The Truckdriver who carries these supplies and materials to the school.

The Cook who gives herself in the preparation of nutritious food in order that children may build strong and healthy bodies.

The Clerical Worker whose indispensable contribution lies in keeping important records of all kinds without which there would be much confusion in the temple of education.

The School Nurse who exercises watchful supervision over the health of the children assigned to her care and is a significant link in the chain binding school and home together.

The Telephone Operator who "smiles over the wires" and bridges the gap between the schools and the central office as she gives and receives hundreds of messages each day.

The Secretary who answers a million questions for the "boss" and otherwise relieves him

of innumerable small but important details so that he can devote his time and thought to more fundamental educational problems.

The School Board Member who, without compensation, gives generously of his time, thought and energy in the formulation of educational policies for his district, and whose only compensation is "the consciousness of having helped as fully as possible in training young men and women for the part which they are to play in American state and national life, and for that large part which America is to play in the affairs of the world."

* * *

A New Holmes Projector

The Holmes Projector Company has recently brought out a very interesting new projector that apparently has taken away many questions of operation and upkeep. All moving gears and parts are housed in an oil and grease tight chamber, the cover of which is sealed with the manufacturer's seal.

This also makes the mechanism noiseless and always lubricated. So positive is the manufacturer of the many years of satisfaction which this sound on film projector will give that they are selling it to schools on a small down payment and 19 small monthly installments, because the projector easily pays for itself in that time. The Atlas Educational Film Company, 821 Market Street, San Francisco, is the Pacific Coast factory representative.

* * *

Dr. Paul R. Hanna has been added to the faculty of the Stanford School of Education with title of associate professor of education. Dr. Hanna is now assistant professor of education at Teachers College, Columbia University, and a member of the research staff of Lincoln School. Dr. Hanna will offer graduate courses in elementary education and participate in the fused courses now being developed at Stanford. His appointment begins with the summer quarter.

* * *

EDNA H. YOUNG, retiring superintendent of Santa Cruz County Schools, was guest of honor at a recent dinner at Hotel Palomar, Santa Cruz, arranged by Santa Cruz County Elementary Principals Association, of which Frank B. Cordrey is president and Mrs. Anna Cook secretary-treasurer. T. S. MacQuiddy, principal, Watsonville Union high school, presided as toastmaster. In the course of a delightful and interesting program, Miss Young was presented with a beautiful fitted case.

Second Annual Contest for Teachers

STATE Teachers Magazines announces its second annual contest among members of state teachers associations for articles to be used in a group of teachers magazines during the school year 1935-1936. In addition to the honor of having the article used in state magazines, the winning paper in each division listed below will bring its author a check for \$50.

The subjects for this year are: 1. Teachers and taxation; 2. Teachers and their official superiors; 3. Teachers and professional control of the teaching profession; 4. Teachers and academic freedom; 5. Teachers and social organizations; 6. Teachers and teachers organizations; 7. Teachers as consumers and investors; 8. Teachers and social planning.

Rules

1. No article should exceed 1500 words in length.
2. All articles should be typewritten, on one side of the paper only and double-spaced.
3. No manuscripts will be returned, but copies may be kept and non-winners submitted elsewhere after the winners are announced.
4. All articles must be mailed before midnight April 30, 1935.

5. Do not write your name on the manuscript as all identification will be removed before the papers are given to the judges. The eight winners will be notified on or before July 2.—State Teachers Magazines, 189 West Madison Street, Chicago.

* * *

COMMONWEALTH Book Company Vocational-Educational Research Bureau, 80 E. Jackson Boulevard, Chicago, issues a series of 25 vocational guidance monographs. The monographs, in file-folders, are cased in a convenient reference box. Series A includes such occupations as barbering, beauty-culture, catering and restaurant-management, pathological technician, radio and television, and watch-making and watch-repairing.

* * *

A. D. A., Los Angeles

A. D. A. is a highly commendable and interesting mimeographed bulletin issued by the Attendance and Employment of Minors Section, Division of Service, Los Angeles City Schools. The initial number appeared recently. This new publication is unique in its field. A. D. A. stands, as every California school worker knows, of course, for "average daily attendance."

The purpose of this little messenger is "stimulation of attendance consciousness" among the Los Angeles school workers and the co-operating agencies.

E. D. Phillips, assistant supervisor, states that the field of attendance work seems to have been more or less neglected, as far as the printed word is concerned. A. D. A. is offered as a medium for helpful suggestions on those problems relating to attendance with which school folk must cope constantly. From the response which has already greeted the first issue it is evident that the idea motivating A. D. A. has found popular favor.

Announcing a New INTENSIVE COURSE IN BOOKKEEPING AND ACCOUNTING

To meet the demand for a one-year high school course, as well as for a briefer course in private commercial schools, we have just published

INTENSIVE BOOKKEEPING AND ACCOUNTING

by E. H. Fearon

Peabody High School, Pittsburgh, Pa.

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 - b. The technical knowledge needed to express business transactions in accounting terms;
 - c. The technical skill required to enter business transactions correctly in the customary books of record.
2. The lesson plan places a premium on personal efficiency and business thriftiness, setting as the pupil's goal practical business standards of achievement.
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A Decathlon for High School Boys

DAN O. ROOT, *Head of Athletics and Physical Education*
Yreka High School, Siskiyou Union High School District, Yreka

In presenting the physical excellence decathlon herewith given, the writer is aware of the fact that in some cases perhaps the best events have not been utilized, and that probably an entirely different set of events might be set up, with comparable scoring systems, that would serve the purpose that this one has served as well as this one has.

It is not with the idea that this in itself is a finished product, and the last word in such a program, or that it cannot be improved upon. However, the program here presented has served its purpose adequately, and has met with the unqualified enthusiasm of the boys in schools where it has been given. It constitutes a start that may undoubtedly be revised and improved upon, and such a program is desirable in a school system.

The merits of the program are:

1. Each boy is contesting against himself as well as against the other members of the group.
2. Excellence in every event scheduled may be improved with practice on the event by the individual.
3. The size of the boy makes little difference in the score that he can make. It is co-ordination and skill that are paramount, and a small boy with the same co-ordination as a large boy will score similarly with him.
4. The program is easily adaptable in all schools, especially those California schools where it is possible to work out of doors the greater part of the year.
5. It requires a minimum of equipment, organization, and bookkeeping.
6. The program itself is adjustable with respect to the time consumed in running it off. It may run from three to ten weeks, and a high degree of interest and enthusiasm will accompany it throughout.
7. The entire program may include every boy in school, and yet be run off in the various physical education classes with complete fairness to every boy, thus causing no disruption of the school program in any way. It is not necessary to assemble the boys at any time in running it off.

The events, the rules for each event, and the methods of scoring each event follow:

1. Baseball Throw

Rules: A frame 18 inches by 40 inches standing 20 inches off of the ground with the long dimension vertical is used as a target. The throw will be made from a distance of 60 feet and 6 inches from the target. Any encroachment on the line will nullify the throw. If the ball hits the frame and goes through, the throw counts. If it hits the frame and bounces out, the throw does not count in the scoring. There is no restriction as to how the throw is made. Twenty throws are allowed.

Scoring: Five points are allowed for each time the ball goes through the frame.

2. Basketball Free Throw

Rules: The free throw is made from a mark 15 feet from the basket (the regular free throw line). Any encroachment on the free throw line nullifies the throw. Twenty throws are allowed.

Scoring: Five points are allowed for each basket made.

3. Chinning

Rules: The feet must at no time touch the ground or floor. The participant will hang with the arms fully extended before beginning with his first chin. The arms must be fully extended between each effort. If the chin is accomplished by any wiggling of the body or arms or kicking of the legs it shall not count, although the participant may continue after making such an effort, and if subsequent efforts conform to the rules they shall count.

Scoring: Five points are allowed for each successful chin made.

4. Fence Vault

Rules: An adjustable rigid horizontal bar capable of supporting the participant's weight and movable to the height of the top of his head is necessary for this event. Either one or two hands may be used. From the beginning of the attempt at least one hand must be on the bar. The participant vaults over the bar at the greatest height he can attain by jumping and using his arms. In order for the attempt to be valid no part of the body other than the hands may touch the bar.

Scoring: The height in inches successfully vaulted is divided by the height in inches of the

participant, and this answer is multiplied by 100 to give the points for this event.

5. Hand Stand

Rules: The hand stand must be made in a 4-foot circle. It is timed from the instant the hands touch the ground until some portion of the body other than the hands touch the ground.

Scoring: Five points are allowed for each full second of the hand stand.

6. Knee Bend

Rules: The hands must be placed on the hips at all times. The knee bend must be made in four distinct movements, as follows: the first movement is rising on the toes; the second movement is sitting down as far as the participant can go, still keeping on the toes; the third movement is rising again to the full height, still keeping on the toes; the fourth movement is dropping to the flat foot. Moving the feet from their original position, moving the hands from the hips, or not doing the exercise in four distinct and complete movements stops the trial.

Scoring: One point is allowed for each knee bend successfully completed.

7. Pushup

Rules: The pushup is made with only the fingertips and toes touching the ground. The body must at all times be rigid in the same plane. The chest must touch the ground, and the arms must be fully extended in each effort.

Scoring: Five points are allowed for each pushup successfully completed.

8. Rope Climb

Rules: The rope is 16 feet in height, and fastened only at the top. The climb is timed from the instant it is started until the participant touches a mark on the rope 16 feet from the ground. The hands and feet may both be used in climbing.

Scoring: Sixteen is divided by the number of seconds taken to make the climb, and this answer is multiplied by 25 to give the number of points for this event.

9. Shot Put

Rules: The put must be made from a 7-foot circle. Any encroachment on the line will nullify the throw. A 12-pound shot is used.

Scoring: The distance in inches that the shot is put is divided by the weight in pounds of the boy making the throw. This answer is multiplied by 35 to give the number of points for this event.

10. Standing Broad Jump

Rules: The participant must stand on the takeoff board, or behind a designated line, and

leap forward. The measurement is made from the point nearest the takeoff board or line that any part of his body touches.

Scoring: The distance in inches jumped is divided by the height in inches of the boy, and this answer is multiplied by 60 to give the number of points for this event.

One hundred points is the maximum number of points awarded to any one boy in any one event. This makes a total of 1000 possible points that may be scored. In each event it is possible to make the maximum number of points, but it takes unusual ability—and usually considerable practice—in the event to reach the maximum. General local rules may be made as to the number of trials allowed, and other items relating to the actual administration and running off of the decathlon. It is even possible to omit one or two of the events entirely in case local conditions make it impracticable to hold them without impairing the efficiency of the program to any great extent.

The events used here were selected because they require a minimum of equipment, and if the equipment is not all ready at hand it can readily be made by the manual training or shop department of the school. There is a further added feature in that the whole program may be run off indoors if it is desired, if an indoor shot is secured.

As boys all have different builds, there are some of the events herein that favor one type of build, and other events that favor a different type of build. Taken as a whole, however, no particular type of build is favored by the entire program. This discrepancy would exist in any such program, and in this one it is all pretty well evened up.

At first glance it may seem that an excessive amount of bookkeeping is required, but this is not the case. Fractions are disregarded. For instance, in the fence vault, shot put, and broad jump, the fractional part of inches are not taken into account. In timing the hand stand and the rope climb the fractional parts of seconds are disregarded. In the hand stand, $6\frac{4}{5}$ seconds are considered as 6 seconds, and in the rope climb $6\frac{1}{5}$ seconds are considered as 7 seconds.

A chart containing the names of all boys in school may easily be made and posted on the gynmasium bulletin board, having room for the posting of two or three scores in each event for each boy. Then every boy will try each event, and his score for each event will be recorded for him, and his total score posted. Then a given number of weeks can be allowed for practice and improvement, during which time each boy may practice individually under the super-



CONTINENTAL DIVIDE—Seen on Student Tours

THE UNIVERSITY OF COLORADO, in the foothills of the Rockies, offers you unsurpassed opportunities for combining summer study with recreation. Organized hikes and week-end outings; visits to glaciers; automobile excursions to Rocky Mountain National Park; mountain climbing; mountain camp maintained for summer students. Altitude of one mile, within sight of perpetual snow, gives unexcelled climate & stimulating atmosphere.

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N. E. A. Denver, June 30 to July 6

Vacation Railroad Rates
Boulder Common Point from East and South

University of Colorado
Boulder, Colorado

SEND TODAY for Complete Information

DEAN of the SUMMER QUARTER (DEPT. C)
University of Colorado, Boulder, Colo.

Please send me the bulletins checked below:

Summer Quarter Catalogue _____
Summer Recreation Bulletin _____
Field Courses in Geology and Biology _____
Graduate School Bulletin _____

NAME _____

Street and No. _____

City and State _____

vision of the physical education instructor on those events in which he is weakest.

Scores in every event may be improved with practice. When a boy has reached what he thinks is his best possible score in each event, it will be posted, and a second final total made, showing the improvement for each boy.

To stimulate effort inexpensive medals or other prizes can be secured for the boy in each of the four classes in school who makes the highest score, and for the boy who makes the greatest improvement in his score. The boys may be either divided into the A, B, C, and D groups by the three-point classification, or according to their year in school, whichever is more convenient. Then boys are automatically put into their proper groups for competition.

* * *

Here's a Hobby for You

"Everyone, no matter what his calling, can derive pleasure, information and profit by using 'Practical Everyday Chemistry,'" is the opinion of Harry Taub, assistant professor, College of Pharmacy, Columbia University. This new book, fresh from the press, is filled with 300 pages of chemical lore that makes fascinating reading to anyone interested in chemistry. If you know a young person in your school whose bent is toward chemistry, the reading of this book may be a stimulus to make that his life work.

Many of the things used in general life are effectively disguised under widely advertised trade names. Their compositions and how they are made may be learned from this book. The formulas for making everything from adhesives and animal remedies and on through the alphabet to white wash and wood stains are given in Practical Everyday Chemistry. (Author—H. Bennett; Publisher—Chemical Publishing Co. \$2.00.)



University of Denver

SUMMER SCHOOL

1st Term: June 17 to July 24

2nd Term: July 24 to Aug. 30

(Students may register the 1st of any week)

- Graduate and undergraduate courses in all University subjects.
- Special courses for teachers.
- Unusual recreational advantages in snow-capped Rockies. Low railroad fares.

**Opportunity to attend
N. E. A. Convention.**

UNIVERSITY of DENVER

Department S University Park, Denver, Colo.
Send me your Summer School Bulletin.

NAME _____

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City and State _____

Hawaii This Summer

NEW additions to the University of Hawaii Summer School faculty have just been announced by President David L. Crawford. They include Dr. Samuel Burkhard, head of the department of education, Arizona State Teachers' College; Dr. Y. C. Yang, president of Soochow University, China; Dr. Robert J. Kerner, professor of history, University of California; and Dr. Roswell H. Johnson, University of Pittsburgh, noted lecturer on eugenics and social hygiene.

The success of this summer school in attracting students two thousand miles across the Pacific depends on a fortunate combination of environment, scholastic standing, and faculty distinction.

Why the university has escaped the barriers of insularity and has won outstanding recognition on a nation-wide basis is variously answered by educators who, from first-hand knowledge, know it well.

"The University of Hawaii is rapidly becoming the strategic center for research and teaching of the whole Pacific region...not only good instruction in formal subjects but an even finer education from association with the interest-



A view on the campus, University of Hawaii

University of Hawaii SUMMER SCHOOL

JUNE 24. - AUG. 2.



Fully accredited by the Association of American Universities —offering credit courses.

A visiting and resident faculty of distinction offers a curriculum of unusual interest.

★ The School of Pacific and Oriental Affairs adds an international background. Frequent sailings, moderate fares and low living and tuition costs add practical advantages. ★ Recreational facilities of worldwide fame for your free hours.

A special bulletin giving complete information upon request. Please address:

Director of Summer Session
UNIVERSITY OF HAWAII
Honolulu, T. H.

ingly varied student body and with the beautiful cultures and world problems of the Pacific."

Carl Sandburg, poet, lecturer and biographer of Abraham Lincoln, finds a lack of self-satisfaction a distinguishing characteristic of the institution: "The responsibilities of the University are peculiar and multiplex, and the University is aware of them, has an intelligence and a conscience about them which is rather rare and, in my observation, not often paralleled... a school which is not smug nor satisfied with itself, and in many directions wisely and moderately experimental."

Dr. Goodwin Watson, professor of educational psychology, Teachers College, Columbia University, points out one of the advantages of the Islands which is seldom stressed: "The relatively compassable size of the Islands makes it possible to view their educational, economic, recreational, crime prevention and other problems as a whole. This is not so feasible on the mainland."

FROM New England comes this comment by Dr. Arthur N. Holcomb, professor of government, Harvard University: "I believe that the Summer Session of the University of Hawaii offers an

unparalleled opportunity to American students of contemporary affairs to study the problems of the Pacific in delightful and stimulating surroundings."

A man who has won international fame in police administration, August Vollmer, of the University of California, points out: "The University of Hawaii will always stand out in my memory as the first real human melting-pot that I have ever seen.... I shall long cherish the opportunity that was afforded me to witness this new world in the making at the University of Hawaii."

From Palo Alto, California, comes this expression of opinion from Dr. Albert Guerard, professor of English, Stanford University: "I find myself almost paralyzed when I am asked to give my impressions of Hawaii.... I greatly enjoyed having students from all races. They responded very much as students do all the world over; the brilliant exotic charm of the environment created no sense of strangeness.... The fact of teaching at the University gave us a sense of belonging to the world of the Islands."

On the basis of comments such as these from independent sources, it is apparent that this University, seemingly isolated in the mid-Pacific, is actually an American cultural outpost of extraordinary importance and serves as a vital link in interpreting Asia to America and America to Asia.

* * *

An American Message

All teachers and other employees of the Sacramento City School Department (986 signatures) signed the following Thanksgiving message to the City Board of Education. A bound copy was presented to the Board, November 26, 1934.

We are happy at this Thanksgiving time to reaffirm our allegiance to the United States of America, its constitution, its government, and its laws and regulations.

We are thankful for the government under which we live, for its spirit of freedom, for its liberty, and for its leadership.

We are thankful for the great educational system of the United States and of our own State of California, in which we are glad to serve.

We are thankful that we are loyally passing through this era of depression, and that we have been able to meet squarely the criticism of the conduct and work of our schools with equanimity.

We are thankful for the financial support and grateful for the loyalty of our people for our schools during this depression.

We are thankful that we have the opportunity to serve the youth of our State and country, and for the opportunity to teach them loyalty, patriotism, and Americanism.

We are thankful for our opportunity through our teaching and example to break down and oppose those antagonistic forces which would wreck and destroy our Government and all that we hold dear and worthwhile.

We are thankful for the opportunity on this day of Thanksgiving to rededicate ourselves as

teachers to the training of the youth of our City in loyalty to our Government and true Americanism, and to teach them to think clearly, act wisely, and so play their part that they will not be led away by forces which would destroy and wreck our Government.

We are thankful for an understanding Board of Education, its generosity, thoughtfulness, and kindly attitude in working out our problems and the problems of the School Department.

* * *

The Rightful Pursuit of Happiness

MAJOR GEORGE W. BRADEN, western representative, National Recreation Association, announces that the association's regional conference involving eleven western states will be held at Sacramento Thursday, Friday and Saturday, April 25-27, 1935.

The conference theme, "The Rightful Pursuit of Happiness," is not only timely but reflects the increased emphasis of making recreation resultful in abiding satisfaction and happiness through the development and expression of the creative arts of fine living.

Major attention will be given to the recreative arts in the field of music, drama, dancing, sculpture, painting, photography, landscape design and the culture of the body as a fine art.

Delegates will be guests at a special performance of the Sacramento Municipal Symphony Orchestra and Choral. The conference will close a special local competition in the fine arts and the best productions will be on exhibit. The recreational periods of the conference will stress the days of '49.

* * *

Source Book for Educational Materials

BRUCE MILLER, principal of Heber School, has prepared a highly valuable bulletin of 75 pages entitled, "List of Educational Material from Commercial Sources." It is school publication No. 243 of the Los Angeles City School District.

Mr. Miller's list is of great practical service to all teachers at all levels of the California public school program. The list is alphabetically arranged, ably annotated, and for ready reference. We heartily recommend it as part of the working equipment of every school.

High School Science Student

Sketch by
Arthur Clement Hall
student, San Mateo
Junior College



Learning Spanish

LEON A. ROVETTA, *El Imparcial, San Francisco*

ONE of the fallacies of Spanish teaching in our schools seems to be that there is too much "yo amo, tu amas, el-ella-ud ama . . ." and not enough of the theory learned in classwork connected with actual life.

In other words, affording the student the opportunity to put his book-Spanish into actual practice.

Today he merely "memorizes" his work more oft than not (I was one of them). He then closes his book and yo amo and tu amas go-off into the indefinite Land of Limbo until examination time. How true the quotation "there is no learning without interest."

I solved this ever-present problem for myself while in high school by subscribing to a Spanish newspaper. And acquainting myself with the actual expressions used in commercial—or practical Spanish. This more than broke up the monotony of conjugating regular and irregular verbs—and I have since found, has been of great value to me now that Commencement Day is behind me.

In San Francisco there is a Spanish news-weekly—*El Imparcial*. A paper which has given in each issue much space to the students of Spanish. Its "Sección Escolar" is open to any Spanish student who wishes to send in an article written by himself in Spanish, concerning his class or school. This is stimulating. For "breathes there a man with soul so dead . . ." who does not brace to see his effort literary in print . . . and his name! . . .

Why not use the periodical in classes—just for a refreshing change. Students get tired of "musty" textbooks. Is not a well-written newspaper just as efficient to help teach a foreign language? It has been for Europe for many generations.

Is it worthwhile? Answer: Teachers have tried textbooks, medals, physical objects for the eye, and lectures on personal trips to Central and South America to stimulate the student of Spanish. These have been generation after generation time-worn for "the victim." But for the student to have something real, live—something that he can definitely connect with class work—and incidentally link with the other side of Commencement Day, well, that is a stimulant! And add to that, the page dedicated to his own writings and what more can one ask for in the way of a student-stimulant?

True the idea herewith presented is of novel impression. Pioneered through only one semester.

Sound Quality Picture Quality SEE IT - HEAR IT

35mm.
Standard Film

ONE YEAR
GUARANTEE

Write today
for full
details



COMPARE

The New EDUCATOR with any equipment selling for \$1000 or more.

May be used with
additional speakers.

The Holmes Educator

You buy it strictly **\$175 Down** and 19 equal small monthly payments.

No Interest—FREE DEMONSTRATION—No Carrying Charges

HOLMES PROJECTOR COMPANY

"Motion Picture Projectors Since '97"

1817 ORCHARD STREET CHICAGO

ATLAS EDUCATIONAL FILM CO.

Pacific Coast Factory Representative

821 MARKET STREET SAN FRANCISCO

But the results obtained have been most salutary—the same being evidenced by many letters written by instructors and students enthusiastically lauding this new aid to the student-instructor relation for the study of Spanish.

* * *

Childcraft . . . 7 Volumes

The publishers of the nationally-known World Book Encyclopedias (W. F. Quarrie and Company) announce the publication of Childcraft, a new seven-volume series that meets the needs of the primary teacher.

This new series provides interest-creating materials delightfully illustrated in color, and a comprehensive, practical and modern plan for the teacher of children from kindergarten through the fourth grade. It is assembled in three units—three volumes of anthology, three volumes of teaching practices, and an art book.

Authors are leading authorities in the field of elementary education and children's literature. Verse and story are generously illustrated in color. Unique charm is given each page by deep borders of varying color and design. The binding and covers are decorated in colors and gold.

Three volumes are ready for delivery. The remaining ones will be ready early in 1935.

(Continued from Page 16)

listener knows the invisible speaker only by what he says and his manner of saying it. If, then, his talk consists chiefly of learned generalizations, the listener will be apt to think of him as a scholarly academic. Within limits this is a good thing. The dignity of the profession must be maintained—for, say, five minutes out of the thirty! But the speaker must also be presented as a human being: a man or woman who is one with the parents and children with whose lives the teacher is so closely concerned.

For this purpose, the radio-interview is admirable, provided it is prepared with the proper technique. Teachers and college professors as a rule are admirable in the field of exposition. The orderly setting forth of their ideas in dignified terms is their business in life and right well do they do it.

A New World of Fiction

The writing of radio dialog, however, belongs to the realm of fiction and drama. It must be easy and natural, even humorous. The questions should appear sensible, couched in terms bordering on the colloquial. The answers should be written so that the speaker unbends. The academic thesis having been stated, the scholar having defined his terms, he can now afford to be easy and friendly in manner, and plain of speech.

There is nothing more deadly in a radio-interview than the shooting back and forth of prepared questions and answers which do nothing more than elicit facts. Seen on paper such questions and answers seem readable for the excellent reason that they are addressed directly to the reader; the facts presented are for his eyes to read, his brain to absorb. The insistent demand of his ego to be served is fully satisfied.

On the other hand, listening to a radio speaker and announcer throwing question and answer back and forth in a dry factual way leaves the listener out of reckoning. The most expected of him is that he will please sit quiet and not interrupt. There is no more interest in doing this than there is in waiting patiently in line at the ticket office while the man ahead finds out about trains to Hopetown.

Moreover, both announcer and speaker appear in an unnatural, inhuman light. The announcer is at best a mere Dr. Watson exposing himself to the omniscience of his adored Sherlock Holmes, and Holmes is an academic prig.

To make the dialog interesting, both announcer and speaker need to have character. There should be in their discussion the clash of ideas

at least; and perhaps also the clash of personality.

IF the announcer asks merely: "Who was Horace Mann?" the speaker is embarked on a flood of biographic detail having little interest. If, however, the question is put in provocative form, the result is very different:

Announcer: Don't you think, Dr. Holmes, that the reputation of Horace Mann is vastly over-rated?

Dr. Holmes would be less than human if he did not engender a little heat in his reply!

But nevertheless, his reply would make the introduction of some biographical detail imperative. And in the ensuing discussion the listener becomes involved, because his judgment is challenged. His sympathies incline from one to the other until the opinionated Watson is properly crushed by the combined logic and passion of Dr. Holmes.

In addition to the clash of ideas, however, there is also possible in a radio dialog the clash of personality. The announcer may represent an angry taxpayer fighting for his lost three R's, and Dr. Holmes then symbolizes the cause of modern education, showing how the modern teacher takes the three R's in his stride.

In either case, the interview takes on some of the characteristics of drama, and is subject to the laws of drama: there must be conflict, rhythm of form, a narrowing down of the issues to a single point for a climactic close in which Saint George effectively triumphs over the Dragon.

The Announcer is Best

The studio presentation of the radio dialog interview is another important part needing careful revision by the continuity-writer. In the New World we have experimented at times by having someone other than the announcer do the interviewing: a teacher, a taxpayer, a child, a woman interviewing a man or a man a woman. The result is less satisfactory than having one of the two an announcer, because otherwise both speakers are strangers to the microphone, and therefore under a mutual nervous strain. It is hard at the best of times to read from a script "naturally." It is even harder in a radio studio, and harder still if both speakers are strangers to each other and to their environment. Time for rehearsal is usually very limited, and there is little opportunity to get acquainted.

Moreover, questions of delicacy enter. If two argue, one must win. Dr. Watson may be a spirited combatant, but he must miss the clue

and fail in his logic. And his failure must be sufficiently obvious for the radio listener to see it the moment that the victorious Dr. Holmes pounces on it.

One hesitates to ask a stranger, possibly well known in the school world, to play Watson and be Public Idiot No. 1.

AN experienced announcer not only reads his own lines naturally, but he imbues the person interviewed with a similar confidence. This is especially so if the questions are at all provocative, rousing his opponent to a spirited reply from an emotional need subconsciously felt. As for being Public Idiot No. 1, the announcer does not mind. He assumes his wonted authority the moment the interview is over; and in any case he's paid for the job!

Even with an announcer, the stranger to the studio is likely to be somewhat formal in manner. It is therefore the task of the continuity-writer so to shape the course of events as to make the formality appropriate. This can be done by making the announcer somewhat colloquial, or even jocular in manner. He can "kid" the professor, and so bring upon himself a kindly but dignified retort. He can "hesitate" for a word, which the "professor" magnanimously supplies. He may venture an opinion of his own in current speech, which the "professor" may quietly restate in the idiom of the educator. All such effects enable the speaker of the day to emerge triumphantly as a kindly sympathetic character whose final word is the verdict of authority.

* * *

Boulder Dam Lantern Slides

WE have added to our glass slide library a 25-slide set on the construction of Boulder Dam. The text to the slides is by Professor G. E. Troxell of the Department of Civil Engineering. As many schools have taken advantage of the holidays to visit Boulder Dam, the interest in this project warrants us in adding this set to our library. A service fee of 50 cents is charged for use of the set and text, the user paying transportation both ways. Address Department of Visual Instruction, 301 California Hall, Berkeley.—Boyd B. Rakestraw, Assistant Director, U. C. Extension Division.

* * *

STERLING L. REDMAN, formerly vice-president and one of the principal stockholders of the Central Scientific Company of Chicago, has organized the Redman Scientific Company with headquarters at San Francisco. This company covers the territory north of the Tehachapi mountains. Mr. Redman, in 1913, was in charge of chemistry in Fresno Junior College.

BUSINESS COLLEGE FOR SALE

FOR SALE—About 100-in-attendance Business College and 454 acres of turpentine land, due to the death of my husband. The school was organized 35 years ago and is one of the best equipped in the South. Located in South Georgia, in a town of 5500 population. The students are from the rural districts and the smaller towns of South Carolina, Georgia and Florida. Write to (Mrs.) MAGGIE E. KUHL, Box 468, Douglas, Georgia.

MANUAL TRAINING TEACHERS

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THE BEST FOR SCHOOL WORK



F. P. M. Frame and Blades
outlast all others. Used
in many of the schools
throughout the U. S.
1 F. P. M. Coping Saw and
7 Blades sent prepaid \$1.00

Cuts at any angle wood, iron or bakelite. Free sample
of blade sent Manual Training Teachers upon request.
F. P. MAXSON 3722 N. Ashland Avenue
Chicago, Illinois

New County Superintendents

(Continued from Page 13)

Immediately upon graduation from University of Florida, he served two years as high school principal and superintendent of the elementary schools at Greensboro, Florida. Having won more than local fame as a football player, his leaning took him into the athletic end of educational work, and for eight years he was director of athletics in the Porterville schools. Mr. Driggers served as an officer during the World War, and is now a commissioned reserve officer. He is active in the civic organizations of his home city, is committee chairman of Americanism, Fifteenth District, American Legion. Mr. Driggers plans to carry on an aggressive rural program, and because of his Legion work expects to encourage adult and Americanization work.

MR. W. K. COBB, a native of Texas but for most of his life a resident of California, is a graduate of Tulare County schools. His A.B. was received in "absentia" from Pomona College in 1917, he having left just prior to graduation to serve as a first lieutenant in Europe. He received his Masters Degree from the University of Southern California. Since 1928 he has been county director of child welfare and attendance, and rural supervisor of physical education in Ventura County schools. Mr. Cobb will retain all of the county school officials who served under his predecessor.

In Yolo County, Mrs. Eleanor K. Bandy has charge of the schools for the coming term. Mrs. Bandy is a graduate of Stanford University, and taught Latin and German in the Woodland High School. She resigned her position and for several years was clerk of the board of a rural school district. Three years ago she re-entered the teaching field and taught the eight grades in Monument School, Yolo County. She has been active in Farm Bureau work and has taken a keen interest in all educational affairs.



Lompoc Teacher's Activities



GLADYS KNIGHT HARRIS, head of home-making department, Lompoc Union High School, is here shown wearing a beautiful leather coat which she made of mule-tail deer hides. The garment, made of four hides, was a project at Santa Barbara State Teachers College Summer School. She made it on an old-fashioned harness-machine.

During a recent Lompoc High School jamboree she sponsored the French doll act, put on by her Creator's Club of the Smith Hughes group. The girl dressed as Mother Goose stands at extreme left in picture, beside a 36-inch-high shoe. She sang the story, read nursery rhymes, and the marionettes acted their parts. The shoe and miniature stage were made and wired in the school shops. The sewing class covered and painted the shoe.

The Palace of Education

CALIFORNIA Pacific International Exposition, which is a non-profit enterprise, will open May 29, in San Diego. It is international in scope, and therefore, will have the support and co-operation of many nations of the world.

Perhaps the most important single unit of the California Pacific International Exposition is the comprehensive Palace of Education.

It follows the Indian Pueblo style of architecture. About 15,000 square feet of exhibit space are available, it is announced by Mrs. Vesta C. Muehleisen, Director of Education at the Exposition.

Seven major themes—the objectives of education—form the basis for the educational building.

Exhibits, also, are arranged to demonstrate the following fields of education: art, music, visual education, special education, vocational education, rural education, college education, university education, continuation education, adult education, education for the deaf, blind, physically handicapped and vocational rehabilitation. Another special feature will be a booth in which competitive progressive exhibits will be displayed.

Three-foot panels on either side of exhibit booths are utilized to show motion pictures and still photographs of the project featured in the booth. The still photographs are illuminated by a recently developed method of color lighting.

Typical of the widespread interest of prominent educators in the Exposition is the following telegram received from Vierling Kersey, State Superintendent of Public Instruction:

"I am happy to assure you enthusiastic and wholehearted support all members this department... your project will become one of our major responsibilities during the coming months."

Also the following letter received from Robert G. Sproul, President of the University of California:

"——I am so much interested in the California Pacific International Exposition... You may list my name as a member of the Advisory Commission, count upon such service as I am able to render, and expect from the University such representation as may be needed."

The Advisory Committee, organized by the Director of Education to advise in certain important phases relative to the Palace of Education, comprises high state, national, county, and city officials and prominent representatives of many important organizations.

California school-people, representing all levels and types of education from the nursery school and the kindergarten through the universities, are deeply interested in this great education project—the Palace of Education at San Diego.

* * *

"Creative Youth," commendable junior magazine of the American Literary Association, recently published its initial number; it will appear 10 months a year. The editor is Donna B. Brown, 8338 Kenyon Avenue, Wauwatosa, Wisconsin.

* * *

Eye-Method Publishing Company, 1712 East 20th Street, Oakland, publishes several types of leaflets for use by parents and children in the home, Sunday schools and other groups interested in bible-study. This worthy project is under direction of Mr. and Mrs. N. F. Turner.

The Mission Bells of California

HARR WAGNER PUBLISHING COMPANY, over a period of many years, has brought out many interesting and important books relating to California and the West. Of outstanding interest and significance, however, is its recent offering of the *Mission Bells of California* by Marie T. Walsh. This book is entirely novel in the field of Californians and is the only volume of its kind.

The fascinating stories and legends were gathered during a five-year survey of the field. It brings the story of the California Missions up to date. The book is beautifully printed and is replete with full-page plates.

* * * North Coast Section Honor Schools

Del Norte County: Mountain.

Humboldt County: High Schools — Arcata, Eureka Sr., Eureka Jr., Fortuna, South Fork, Elementary Schools — Alton, Arcata, Blue Lake, Briceland, Bucksport, Burr Creek, Cuddeback Union, Cutten, Dobbins, Eel River, Eel Rock, Eureka City, Ferndale, Garberville, Grant Union, Holmes, Honeydew, Hoopa Valley, Island, Jacoby Creek, Jones Prairie, Klamath, Kneeland, Little River, Loleta, Mad River, McCann, McDiarmid, Miranda, Redwood, Rio Dell, Scotia, Stone Lagoon, Washington.

Mendocino County: High Schools — Leggett Valley Sr., Leggett Valley Jr., Mendocino, Point Arena, Potter Valley, Round Valley, Ukiah, Willits Sr., Willits Jr., Elementary Schools — Anderson Union, Blossom, Brush Creek, Calpella, Caspar, Comptche, Con Creek, Galloway, Gaskill, Greenwood, Hansen, Hearst, Independence, Keene, La Rue, Laurel, Little River, Mendocino, McKay, McNear, Nashmead, Noyo, Point Arena, Potter Valley, Riverside, Shields, Signal, Spring Grove, Tunnel, Two Rivers, Ukiah, Willits Union, Woods, Willow-Lima Union.

Trinity County: Elementary Schools — Burnt Ranch, Coffee Creek, Cox Bar, Don Juan, Douglas City, Hetten Valley, Hoaglin, Island Mountain, Lewiston, Long Ridge, Lower Trinity, Mad River, Minersville, Peak, Salt Creek, Trinity Center.

* * *

Naomi MacDonald Passes

MRS. NAOMI R. MACDONALD, 91, an early-day teacher in the gold rush towns of California and the widow of A. H. MacDonald, the principal of the first high school in Sacramento.

Mrs. MacDonald began teaching at the age of 15 in Hangtown, now Placerville, and who later became active in working for women's suffrage.

A California pioneer, she crossed the plains in an immigrant train with her father, the late David Landis, captain of the train.

When only 17 years old she married MacDonald in the gold camp of Alleghenytown. Both taught in schools after their marriage for many years.

Mrs. MacDonald was a friend of Susan B. Anthony and worked with her in the days of the women's suffrage movement. She had been active in women's clubs and was enthusiastic over aviation and contract bridge.

Important New Books

Haruko, Child of Japan.....\$1.12

By Eva D. Edwards, Claremont City Schools California.

This new forthcoming book on Japan for the third and fourth grades is an advance on any of the books so far published for children of those grades. Delightfully written, it gives a real look into the everyday life of Japanese children. The illustrations have been selected with a great deal of care.

Miss Edwards is one of the well-known educators in California. As teacher, principal, county rural supervisor, and city supervisor she has always made an impression wherever she has taught. This book is the result of a trip to Japan. Its content has been checked by competent Japanese, and it is authentic in all of its descriptions of life and customs.

Children of Mexico.....\$1.50

By Irmagarde Richards and Elena Landazuri.

Our children are introduced to their neighbors south of the Rio Grande through a series of stories. Children of the past, Aztec, Spanish, and Colonial, present Mexico's background. Children in hacienda and city, and in remote Indian villages, present the life and customs of vital post-revolutionary Mexico today. The history and geography inherent in the stories are supplemented by topical material, maps, charts, tables and other data.

Miss Richards spent many months in Mexico collecting material for the book. Miss Richards is also author of "Our California Home," adopted fourth grade social studies text for the State of California. Miss Landazuri is a Mexican writer and educator of distinction.

The Western Nature Science Series

An interpretation for grammar school pupils
of the Nature of the West

Grade 3—THE INDIANS' GARDEN.....List \$1.00

By C. A. Marcy and Ferne L. Marcy.

Grade 4—THE PADRES' GARDEN.....List 1.00

By C. A. Marcy.

Grade 5—THE PIONEERS' PATHWAY.....List 1.00

By Mae Johnson Corwin. On trees and flowers.

Grade 6—TRAILS TODAY.....List 1.00

By Walling Corwin. On animals of land and sea.

The Corwin Science Series

A—THE SCIENCE OF HUMAN LIVING.....List \$1.68

Corwin and Corwin. For 7th and 8th grades.

B—THE SCIENCE OF PLANT AND ANIMAL LIFE.....List 1.72

Corwin and Corwin. For 7th and 8th grades.

C—THE SCIENCE OF DISCOVERY AND INVENTION.....List 1.80

Corwin and Corwin. For the 9th grade.

A New Primer

Read, Make and Play, an Easy Primer.

By Louise Villinger, primary teacher, Oakland School Department. 64 pages. Illustrated 60¢ with drawings in black and white by Harris-Jones.

Harr Wagner Publishing Company
609 Mission St., San Francisco, California

HECTOGRAPH WORKBOOKS

New Sealwork Material for Lower Grades

Each sheet a master copy printed in hectograph ink, ready to reproduce from 50 to 75 copies on any gelatin duplicator. Practical and economical time-savers. Wide assortment of subjects: Reading, 1st and 2d grades; "My Bird Book," 2d to 5th grades; "My Eskimo Book," 3A to 5th grade; Holidays of the Year, 2A or 3B; Numberland Fun, 1st grade; ABC Pre-Primer; "My Indian Book," 2A or 3B; Arithmetic, 2d and 3d grades; Phonic Moviegram (not duplicating). Money back if not delighted after seeing books. Write for catalog and free sample page. Specify grade.

Morgan-Dillon & Company
5154 N. Clark St., Dept. S, Chicago, Ill.

The American Way

ERNEST C. STEELE

Belvedere Junior High School, Los Angeles

ALL important movements have begun with minorities. We are living in a time of tremendous possibility. We should weigh carefully the argument of every reasonable proposal of present minorities if we would wish to share in the development of worthwhile enterprise. Otherwise, we may be embarrassed by having to accept in full bloom a precious plant which we have previously trod underfoot, either by unkind words or passive neglect.

We have with us a movement in education which advocates participation of teachers in social activities, including politics and the formulation of economic policies. Not only participation, but the development of effective leadership. This movement, stimulated by the depression, has grown rapidly in recent years. It has become so strong in its convictions that a small group of its most outstanding leaders feels that it need no longer be limited in its expression by the editorial policies of our conservative journals. Accordingly, it has launched an organ of its own, *The Social Frontier*, a monthly journal of educational criticism and reconstruction. The editor-in-chief is George S. Counts.

While still a minority group, its leaders have faith in the intelligence and ability of our American teachers. It has promise of rapidly becoming a coterie which can rightly claim the adherence of every educator who visions the feasibility of building a new social order based on the original tenets of freedom and democracy as expressed in the Constitution and as interpreted in the light of modern industrial conditions.

According to Norman Woelfel, associate editor, "The Social Frontier will be, of course, a

professional journal, but one without the usual pretensions to strict nonpartisanship in all matters of general importance. It expects to maintain a scholarly tone and at the same time to avoid the heavy academic style which has made most publications of the educational profession unreadable."

As a point of departure *The Social Frontier* accepts the analysis of the current epoch outlined in Conclusions and Recommendations, Report on the Social Studies of the Commission of the American Historical Association. It

"Assumes that the age of individualism in economy is closing and that an age marked by close integration of social life and by collective planning and control is opening. . . . It will devote its pages positively to the development of the thought of all who are interested in making education discharge its full responsibility in the present age of social transition."

In the beginning issues attention is focused on recent legislation and activities in education, professional security, academic freedom, education in relation to social reconstruction (John Dewey), property and democracy (Charles A. Beard), a sociological interpretation of the New Deal (Henry Pratt Fairchild), educational ideals and the profit motive (William H. Kilpatrick), the importance of a point of view (Sidney Hook) and the choice before us (Broadus Mitchell).

Some news editors in their comments on *The Social Frontier* seem to be suspicious of dark and sinister motives and suggest that it may have financial backing from foreign and domestic interests having "un-American" political views. Mr. Counts assures us that such suspicions are without warrant. He continues: "From two of the smaller foundations it has received a total grant for the first year of \$900, and from each member of the board of directors a contribution of \$25-\$50. Its remaining assets consist of faith in the timeliness of the enterprise and the unremunerated services of all contributors and members of the editorial staff."

Whether we agree with its political, social or economic views and regardless of the position which we as educators must inevitably take in the solution of problems on which these views are based, it is a timely conceived and well edited journal which cannot, and should not, be ignored.

The Social Frontier is published monthly during the academic year, October through June, at 66 West 88th Street, New York City. Subscription \$2.00 per year.

* * *

Leland O. Glandon is the new principal of Sutter Creek Union High School, succeeding the late R. D. Smith. Mr. Glandon has been a teacher and athletic coach there since 1929.

Banking as a Business Training Project

LESLIE WAYLAND EYNON, Teacher, Highland Junior High School, San Bernardino

BANKING as it is handled in many schools is an extra-curricular burden on the teacher in charge. This need not be. We, at Highland Junior High School, have found it a valuable teaching project, as well as a decided success from the actual banking point of view.

The organization is simple. Banking is under the general supervision of the Business Training teacher who selects a banking staff from pupils in the business classes interested in working on this project. A general manager checks the banking slips for accuracy and presides at meetings. An assistant collects the slips and assists the class banking captains in working out percentages. Promotion managers originate mottoes and direct publicity in the form of announcements, skits, posters, etc.

A short meeting is held each Thursday morning and ideas are discussed and selected to put over the Friday banking program. At the beginning of the year the newly-elected bank captains from each room are invited to the meetings and taught how to make out slips. It is in these meetings that the originality of the stu-

dent gets exercise. Advertising ideas are aired, mottoes chosen, and ways and means of motivating banking are discussed.

High classes are rewarded with parties at the end of each quarter. Class percentages and averages are published on the main bulletin board each week. The standings of all of the San Bernardino city schools are posted as soon as reports are received from the bank in charge. The spirit of competition is encouraged in many ways.

At first there was a tendency to borrow pennies so that the classes could make a high percentage. As this was contrary to the aims of thrift (the money was seldom returned), the committee worked out ways of discouraging borrowing. Good training in business ethics! Don't you think!

We feel that we have worked out a system worth passing on to other schools. The fact that Highland Junior High School has held first place in the city since its inauguration of the idea in February of the current year is indicative of the plan's success. We are also proud to state that this record represents honest banking.

Stanford School Broadcasts

COMPLETION of arrangements between Stanford University School of Education and National Broadcasting Company for the broadcasting on the third Tuesday afternoons of March, April, and May, 3:30, of a series of professional discussions has been announced by Dean Grayson N. Kefauver. These 30-minute talks by faculty members are for use in faculty meetings in western schools. Parent groups also may make use of these interesting programs.

Recommended for Every
California School Library

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Mackey and Sooy
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We Hear a Pipe Organ

JUANITA PICO, First Grade Teacher, Lincoln School, Corona, Riverside County

WE of the First Grade have just enjoyed a delightful experience. We have heard a pipe organ! All 33 of us walked to a neighborhood church and listened with much interest to the organist practicing for the Sunday services. For some it was a new experience; for all a vivid one.

Music has power to create moods, although self-expression intensifies them. During the playing of the organ the children sat quietly. There was no opportunity for rhythmic expression, the desire for which was expressed in June's* story. Here was a definite need for self-expression. The mood was created and the walk back to school did not dim it.

The children were eager to talk of their experience. Now was the time for the story hour. I took out my pencil and paper and we were ready for stories. The children are always inspired by the prospect of someone really writing their stories and reading them back to them, so here, quite naturally, was the correlation of the music period with the story-telling period.

This trip was the outgrowth of the singing-time, as I had told the children that each of us had an instrument inside of us called the diaphragm. This diaphragm is very much like an organ and needed a great deal of air to play well. But instead of the air being pumped into our instrument by an electric motor as in the pipe organ, we had to pump the air in ourselves by sitting or standing up straight and taking deep breaths. When the children told the music supervisor this story, she felt that the children should hear the pipe organ and made arrangements for their visit to hear one.

The stories, as dictated, have that unexpected cadence, which is one of the delightful characteristics of children's free expression. They also show us the sensitiveness of a child's mind.

Albion, six years, set the stage for us:

We went to hear the organ.
We sat down,
And the organ was full of air
Ready to play.

Nancy, five, told this story:

I liked the organ the way it plays.
I liked the way
She plays.
But best of all—
I like the way
It makes me feel.

Torgy, a six-year-old bundle of activity, contributed:

The organ music
made me feel
So
Good!
Just like an angel.

Carlyn, six, delighted with his discovery, held his chubby hands in the air to illustrate and explained:

I watched the shutters open fast.
Then I looked away.
When I looked back they were closed.
Just like this!

Irene, age six, told this story:

I liked the music
Sometimes fast.
I liked the music
Sometimes soft.
But I liked the
Loud best.

Some of the children, however, seemed eager to contribute, but were at a loss for words to express themselves. So I asked the leading question, "How did the music make you feel?"

Just like God. Lester
Sleepy. Robert
Like I was in a forest. Tommy
I wanted to dance. June*
Like the lights were turned out. Ben.

Torgy again contributed:

Once there was an organ.
It played everywhere
I went.
But when it went
Into the church,
It didn't play.
Because it was bent.

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GARAGE UNDER SAME ROOF

James Woods, Pres.

Ernest Drury, Mgr.

OUTDOOR PLAY IS good for children so is the fun of chewing gum

◆ The regular, mild exercise of the jaws afforded by chewing gum five to ten minutes after at least two meals a day appears to bring a double benefit. This is the benefit of increasing masticating power as an aid to better digestion while promoting greater cleanliness of the mouth so important to mouth health. There is a reason, a time and place for chewing gum.

**FOUR POINTS TO HELP TEETH LAST A LIFETIME
ARE RIGHT FOOD, PERSONAL CARE, DENTAL
CARE AND PLENTY OF CHEWING EXERCISE**



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The National Association of
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Association of California Public School Superintendents

Officers

The present officers of the Association are as follows:

Homer Martin, President, City Superintendent, San Mateo.

Mrs. Blanche T. Reynolds, Vice - President, County Superintendent, Ventura.

Elmer L. Cave, Treasurer, City Superintendent, Vallejo.

W. T. Helms, Secretary, City Superintendent, Richmond.

Legislative Committee

John Sexson, Chairman (1936) City Superintendent, Pasadena.

C. S. Weaver (1937), County Superintendent, Merced.

Edwin Lee (1937), City Superintendent, San Francisco.

Charles Broadwater (1937), District Superintendent, El Segundo.

Glenn Wight (1936), District Superintendent, Corona.

C. B. Collins (1936), County Superintendent, Imperial County.

Walter T. Helms (1935), City Superintendent, Richmond.

James B. Davidson (1935), County Superintendent, Marin County.

Frank M. Wright (1935), District Superintendent, El Monte.

In Memoriam

(See also Page 42)

Nellie Thompson, grammar school teacher in Whittier and vicinity for the past 29 years. For several years she was supervisor of art in Whittier city schools. A woman of noble character and refinement, she was beloved by all who knew her.

Born in Michigan, she came to California about 30 years ago. Her nameless, unnumbered acts of kindness and love will long be remembered in the Whittier community.

Oliver Peebles Jenkins, 84, Stanford University emeritus, professor of physiology and histology. He was called to the Stanford faculty in 1891 by David Starr Jordan when the university was founded. He graduated from an Indiana college at 19, was an instructor at 20, and a professor at 26. Retiring at the age of 65, he maintained a lively interest in university work.

Cornelia Walker, for many years teacher at San Jose State Teachers College. Her father, a preacher in Utica, New York, where she was born, soon moved to Minnesota where her childhood was spent. She began as a rural teacher and came to California in 1873.

* * *

Stories of Hymns We Love, by Cecilia Margaret Rudin, is a beautifully bound and illustrated brochure of 60 pages published by John Rudin.

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D. C. Weage Passes

DENSMORE CHASE WEAGE, 42, of Pasadena, recently passed away. For a number of years Mr. Weage was engaged in educational work in Fresno County. He was a member of the County Board of Education for ten years and was superintendent of schools at Clovis for six years.

A native son, born in National City, 1893, he moved to Tulare with his parents and lived there until nine years old. His father was Congregational minister there and later in Seattle, Washington, where they moved. Mr. Weage attended the University of Washington and graduated from Fresno State College. He took post-graduate work in education at Stanford. During the World War he served for two years with the 20th Engineers, stationed on the Swiss border.

For the last five years Mr. Weage has been with the Laidlaw Publishing Company as a salesman of educational publications. His mother, Mrs. Geneva Chase Weage, was a teacher, and he served under the same Board of Education in National City as she had previously.

Coming Events

1935—Tercentenary Celebration, 300 years of American secondary education. N. E. A. Department of Secondary School Principals.

February 4-5—Conference of Elementary School Supervisors and Directors. State Department of Education. Fairmont Hotel, San Francisco.

February 7-9—Fourth Annual Rocky Mountain Speech Conference. University of Denver.

February 23-28—National Education Association Department of Superintendence; annual meeting. Atlantic City.

February 25, 27—Department of Elementary School Principals, N. E. A. Atlantic City.

April 8—California Public Schools Week. Sixteenth Annual Observance. Charles Albert Adams, state chairman.

April 13—C. T. A. Annual Meeting. San Francisco.

April 14-17—California Western Music Educators Conference; Pasadena.

April 15-19—Easter vacation.

April 24-27—American Physical Education Association; annual convention; Pittsburgh, Pennsylvania.

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Gum Massage belongs in every classroom health routine!



• Repeating the class drill in oral hygiene at home, children soon learn to massage their gums.

Massage your gums every time you brush your teeth



• To keep healthy, children's gums need far more stimulation than today's soft, creamy foods afford.

EVERY teacher today knows how much oral health counts in the progress of her pupils. And how loyally she strives to safeguard the soundness of their teeth and gums!

In most classrooms, gum massage is now encouraged along with the daily brushing of the teeth. Adopted by teachers, with the hearty approval of the dental

profession, class drills teach the youngsters how to keep their gums healthy.

Even now gum massage would not be necessary if hard, fibrous foods had not almost entirely disappeared from modern menus. Instead we eat foods too soft and creamy to afford any work for the gums. And gums deprived of exercise grow weak and flabby — they tend to bleed easily.

"Pink tooth brush" is a warning. Neglected, it may lead to gum troubles such as gingivitis, Vincent's disease, even pyorrhea.

To demonstrate the correct use of the tooth brush for massaging the gums at home, teachers instruct their pupils to hold the index finger near the outside of the jaw. It is then gently rotated from the base of the gums to-

ward the teeth. The simple explanation given is that the massage rouses sluggish blood and starts a fresh, invigorating flow through the gum walls. This action the youngsters can see for themselves at home before a mirror.

Massage with Ipana Tooth Paste assures glowingly healthy gums. Dentists recommend it for toning the gum walls as well as cleaning the teeth. And its refreshing flavor wins even children to its use.

Ipana's ziratol content makes it splendid for tender gums. Try it yourself. Each time you brush your teeth, rub a little extra Ipana into your gums. But Ipana or no, every educator now can spread the doctrine of better teeth and gums by teaching children the habit of gum massage.

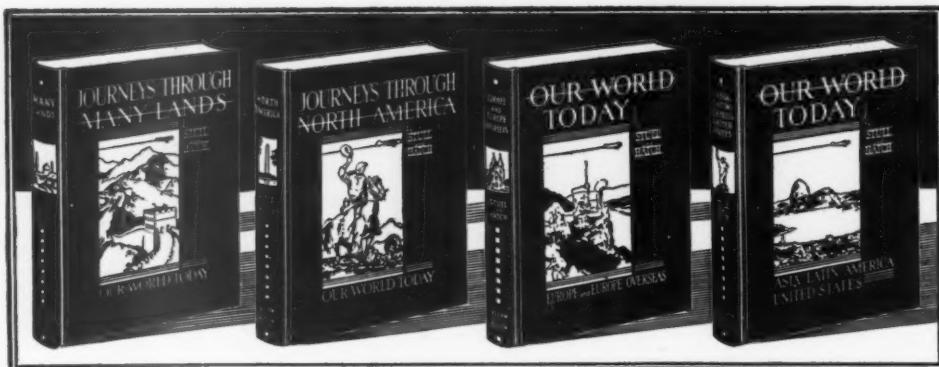
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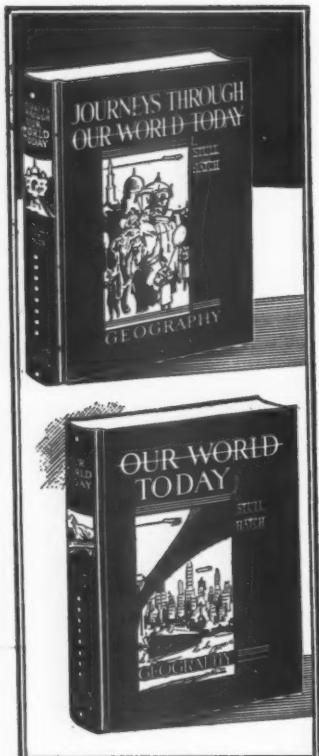
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